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COST SYSTEM

EMPLOYING PRINTERS PRICE LIST

FOR

PRINTING AND BINDING

DAVID RAMALEY

YB 80362

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Investment, Depreciation and Overhead

The smallest printshop ought to have an initial investment of $1,000.00, either in direct cash or borrowed money. And to determine the necessary annual expenses of conducting a printing office, the table herewith shows the Investment, Depreciation and Overhead for five different sizes of printing plants.

Investment	No. 1	No. 2	No. 3	No. 4	No. 5
	$1,000.00	$2,000.00	$3,000.00	$5,000.00	$8,000.00
Interest	60.00	120.00	130.00	300.00	480.00
Depreciation on Presses	35.00	70.00	120.00	200.00	300.00
[illegible]iation on Type	50.00	100.00	200.00	300.00	400.00
[illegible]tals	$145.00	$290.00	$500.00	$800.00	$1,180.00
[illegible]	25.00	30.00	40.00	60.00	80.00
[illegible]ice	20.00	30.00	40.00	60.00	80.00
[illegible]ight and heat	240.00	260.00	400.00	450.00	600.00
[illegible]s' devil	200.00	300.00	300.00	300.00	300.00
[illegible]	600.00	1,000.00	1,200.00	1,500.00	1,500.00
[illegible]eper and Collector	200.00	300.00	300.00	400.00	500.00
[illegible]r	100.00	100.00	200.00	500.00	800.00
[illegible]ones	50.00	50.00	50.00	50.00	50.00
[illegible]tals	50.00	90.00	150.00	200.00	300.00
One Year	$1,630.00	$2,450.00	$3,180.00	$4,320.00	$5,390.00

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Daily Expense.....	5.43	8.17	10.60	14.40	17.97
To make this daily expense you must turn out daily work to the amount of.....	$27.15	$40.35	$53.00	$72.00	$89.85
If at the end of the year you have due accounts or money in bank clear of all debts for stock and labor	$145.00	$290.00	$500.00	$800.00	$1,180.00

You have come out even on your year's work, because the items of interest and depreciation are the necessary reserve fund to keep your plant in good working condition. To repay your investment you must draw your money from the profits beyond the sum necessary to make up this overhead.

The Boss Must Work to Earn His Wages.

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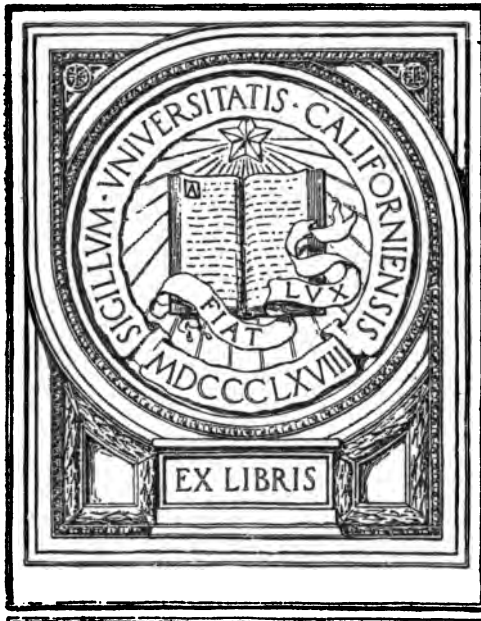

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COST SYSTEM EMPLOYING PRINTERS PRICE LIST

FOR

JOB PRINTING AND BINDING

BY DAVID RAMALEY

ELEVENTH EDITION

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DAVID RAMALEY
ST. PAUL, MINN.

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ST. PAUL, MINN.
1913

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Introductory to the Eleventh Edition

In 1873, (forty years ago) I published my first Price List for Employing Printers, since which time I have issued ten editions including the present one.

My personal record in the printing business, commenced in 1839, as an apprentice. In 1845 I was foreman on a daily newspaper in Pittsburgh, Pennsylvania, before cylinder presses were introduced west of the Allegheny Mountains. In 1856 I was located in St. Paul, connected with the largest concern in the state, passing through all the grades of management for six years, and in 1862 started an independent job printing plant, which has been continued up to the present writing for fifty-one years, making a total printing service of seventy-four years. When the first edition of the Employing Printers Price List was published, there was no uniform standard of types; consequently no point system. Printing throughout the East was figured by the ream for the paper, and by the token for presswork, meaning 240 impressions on type, to correspond with the 480 sheets of paper as a standard ream. In the West printers were breaking away from the conventional ream and token figures, substituting hundreds and fractions thereof.

All figures in the 1873 price book were based on hundreds, and all type forms were measured by the square inch, and a table for the different sizes of type was published to facilitate calculations as to the number of ems in a given space.

During all this time of service, I have been more or less a student; and particularly for the last five years I have given the most careful attention to all the literature appearing on the subject of hour costs, and with the practical experience of a fairly large printing office, a well conducted linotype plant, and an up-to-date bindery, believe I have acquired the practical education necessary to help others.

DAVID RAMALEY

JULY, 1913.

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Explanation of the Chargeable Hour

The chargeable hour, which is the foundation of the cost system, is the result obtained from a systematic distribution of the expenses incident to the printing and delivery of a job of work. The assumption is that you have a general office, a composition room, a press room and, perhaps, a stock room and bindery or the necessary space therefor, and the equipment of type and fixtures and machinery. The first items are rent, heat and janitor services; the next are valuation expenses, depreciation, interest on investment. insurance and taxes; followed by salaries of manager, clerks, postage and telephones, stationery and supplies, interest and discount, organization dues, etc., all of which in due proportion are divided between the different departments, according to their valuation, and the rental space they occupy. Then there are the special department expenses charged up to each department—and the footings made of the department totals—to which is added the pay roll by departments, the whole representing a month's expenses. The time tickets, from which the pay roll is made up, show the chargeable hours that can be legitimately placed against a job, and the non-chargeable hours, which go into distribution or cleaning up, etc. The total of the chargeable hours is then divided into the total department figures, giving us the cost of the chargeable hour in each department under consideration.

All this explanation may be of no avail to the printer who declines to apply the system to his business. But if he is assured that tests of the system by hundreds of print shops, large and small, show a uniform average of the cost of a chargeable hour for composition and for presswork and other departments, he would be foolish, indeed, in not accepting and availing himself of the figures which have been elaborated with so much care.

Distribution and hunting for sorts is no part of the chargeable hour in the composing room; nor is the washing of rollers and cleaning and oiling of machinery a proper charge for hour time on a job of presswork. Time noted on these items is properly classed as non-chargeable.

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THE UNIT OF COST

Accepting the general proposition that the unit of cost is found in the chargeable hour of labor, it will be necessary to work out the problem of the chargeable hour by each individual plant, or to accept the aggregate results of a large number of investigators, and by combining them, obtain an average that can be safely used.

There is one serious difficulty to be overcome, and that is the possible overloading of equipment, more than is necessary for the work to be done. Assuming an equal equipment or one in proportion to the output, and an equal or proportional expense in the management of business the cost hours should be very nearly uniform.

After a careful investigation of the figures available from the Ben Franklin Clubs, and the results of personal investigation, it is apparent that the hour cost of composition and stonework under the eight-hour day and average wages in the large cities, cannot safely be figured at less than **$1.30 for the cost hour of chargeable time.** The unlocking of forms and the distribution of type, and all overhead expense, and the renewal of material, the bookkeeping, the general management, the collection of accounts, are all included in this cost hour, and do not appear on the time ticket in any other form than as nonchargeable time.

The same rule will apply to the pressroom, where the chargeable hours are only make-ready and running time, and by the same experience, it is safe to assume that in most offices, with a sufficient amount of equipment for their output within the eight hours, **the average hour cost is equal to $1.50 for cylinder presses and 80 cents for job or platen presses.** These figures to include the ordinary amount and quality of ink for commercial work. On high-priced and half-toned papers in large runs, it will be necessary to make a special charge for ink.

The cost of handling paper has been determined to be equal to ten per cent, and this charge is barely the cost, when considering the stock room necessary, and the general care of the supply. On high-priced stock in large quantities, it may be advisable to modify the handling charge.

In the earlier investigations, the cost hour was figured at 20 per cent less than the above figures. In 1910, after two years of investigation, it was thought that $1.10 was about the average cost of the composition room, and $1.35 the average cost of cylinder presswork, and 80 cents an hour for platen presswork. In the Price List of 1911 these prices were raised to $1.20 for composition, and $1.40 for cylinder presswork. And now after three years additional experience, the cost figures are again raised, and the present edition of the Price List is based on $1.30 per hour for composition, and $1.50 for cylinder presswork. The platen scale seems to be satisfactory at 80c.

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PAPER IN 1000 COPIES FOR BOOKS AND PAMPHLETS.

With five per cent. allowance for waste, in forms of the number of pages on one side of the paper, as noted at the top of the columns.

No. of pages.	4pp.	8pp.	12pp.	16pp.	24pp.	32pp.	48pp.	64pp.
4.....	525	263	175	132	88	66	44	33
8.....	1,050	525	350	263	175	132	88	66
12.....	1,575	788	525	394	263	197	132	99
16.....	2,100	1,050	700	525	350	263	175	132
20.....	2,625	1,313	875	657	438	329	219	165
24.....	3,150	1,575	1,050	788	525	394	263	197
28.....	3,675	1,838	1,225	919	613	460	307	230
32.....	4,200	2,100	1,400	1,050	700	525	350	263
36.....	4,725	2,363	1,575	1,182	788	591	394	296
40.....	5,250	2,625	1,750	1,313	875	657	438	329
44.....	5,775	2,888	1,925	1,444	963	722	482	361
48.....	6,300	3,150	2,100	1,575	1,050	788	525	394
52.....	6,825	3,413	2,275	1,707	1,138	854	569	427
56.....	7,350	3,675	2,450	1,838	1,225	919	613	460
60.....	7,875	3,938	2,625	1,969	1,313	985	657	493
64.....	8,400	4,200	2,800	2,100	1,400	1,050	700	525
68.....	8,925	4,463	2,975	2,232	1,488	1,116	744	558
72.....	9,450	4,725	3,150	2,363	1,575	1,182	788	591
76.....	9,975	4,988	3,325	2,494	1,663	1,247	832	624
80.....	10,500	5,250	3,500	2,625	1,750	1,313	875	657
84.....	11,025	5,513	3,675	2,757	1,838	1,379	919	690
88.....	11,550	5,775	3,850	2,888	1,925	1,444	963	722
92.....	12,075	6,038	4,025	3,019	2,013	1,510	1,007	755
96.....	12,600	6,300	4,200	3,150	2,100	1,575	1,050	788
100.....	13,125	6,563	4,375	3,282	2,188	1,641	1,094	821

By consulting the above table the amount of paper necessary for any given job may be readily and surely determined. If on a given size of paper 24 pages can be printed on one side of the sheet, the paper necessary for 1000 copies of a 100 page book will be 2188 sheets, and if the book should be 196 pages, you add the 2100 additional sheets, making the total 4288 sheets.

Figuring in the usual way, a book of 196 pages has 4 full sheets and a fraction of one-twelfth, 4,084 sheets, and adding 5 per cent. brings the same result, 4,288. The table saves the time of figuring and avoids possible mistakes.

Mistakes in figuring amounts of paper are liable to occur even with experienced estimators. Consult the table and have sure figures.

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FLAT WRITING PAPERS.

Cost of 1000 full sheets of paper of the weight per ream of 500 sheets at top of column.

	Weight per ream						
Buying Price	16 lb.	18 lb.	20 lb.	24 lb.	28 lb.	30 lb.	32 lb.
2 cts. a lb.	$ .64	$ .72	$ .80	$ .96	$ 1.12	$ 1.20	$ 1.28
3.....	.96	1.08	1.20	1.44	1.68	1.80	1.92
4.....	1.28	1.44	1.60	1.92	2.24	2.40	2.56
5.....	1.60	1.80	2.00	2.40	2.80	3.00	3.20
6.....	1.92	2.16	2.40	2.88	3.36	3.60	3.84
7.....	2.24	2.52	2.80	3.36	3.92	4.20	4.48
8.....	2.56	2.88	3.20	3.84	3.48	4.80	5.12
9.....	2.88	3.24	3.60	4.32	5.04	5.40	5.76
10.....	3.20	3.60	4.00	4.80	5.60	6.00	6.40
11.....	3.52	3.96	4.40	5.28	6.16	6.60	7.04
12.....	3.84	4.32	4.80	5.76	6.72	7.20	7.68
13.....	4.16	4.68	5.20	6.24	7.28	7.80	8.32
14.....	4.48	5.04	5.60	6.72	7.84	8.40	8.96
15.....	4.80	5.40	6.00	7.20	8.40	9.00	9.60
16.....	5.12	5.76	6.40	7.68	8.96	9.60	10.24
17.....	5.44	6.12	6.80	8.16	9.52	10.20	10.88
18.....	5.76	6.48	7.20	8.64	10.08	10.80	11.52
19.....	6.08	6.84	7.60	9.12	10.64	11.40	12.16
20.....	6.40	7.20	8.00	9.60	11.20	12.00	12.80
21.....	6.72	7.56	8.40	10.08	11.76	12.60	13.44
22.....	7.04	7.92	8.80	10.56	12.32	13.20	14.08
23.....	7.36	8.28	7.20	11.04	12.88	13.80	14.72
24.....	7.68	8.64	9.60	11.52	13.44	14.40	15.36
25.....	8.00	9.00	10.00	12.00	14.00	15.00	16.00
26.....	8.32	9.36	10.40	12.48	14.56	15.60	16.64
27.....	8.64	9.72	10.80	12.96	15.12	16.20	17.28
28.....	8.96	10.08	11.20	13.44	15.68	16.80	17.92
29.....	9.28	10.44	11.60	13.92	16.24	17.40	18.56
30.....	9.60	10.80	12.00	14.40	16.80	18.00	19 20

The above figures represent the purchase price of full reams of paper. The International Cost Congress has gone on record to add 10 per cent. to the first cost or warehouse price to reach the printer's cost price. Paper dealers are agreed that in selling broken packages they will add 20 per cent. to the selling ream price. Much of the commercial work sold by printers is in less than ream quantities, and it seems necessary for self-protection that this ten per cent. on warehouse cost should be added to reach first cost. The 10 per cent. is not added into the above figures.

The price of 100 sheets is reached by cutting off the right hand figure, and adding one cent where the figure is above 5.

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COST PRICE OF FLAT WRITING PAPERS

Ten per cent. is added to the buying price, which represents the cost of handling, or waste, that cannot well be charged to individuals, the charge of general expense following the cost of merchandise brought from one dealer and sold to another, independent of its final use for manufacture.

Buying Price	Printers' Cost of 1000 full sheets with ten per cent. added. 14 lb.	16 lb.	18 lb.	20 lb.	24 lb.	28 lb.	30 lb.	32 lb.
2c	$ .62	$ .70	$ .79	$ .88	$ 1.06	$ 1.23	$ 1.32	$ 1.41
2½	.77	.88	.99	1.10	1.32	1.54	1.65	1.76
3	.92	1.06	1.19	1.32	1.58	1.85	1.98	2.11
3½	1.07	1.24	1.39	1.54	1.84	2.16	2.31	2.46
4	1.23	1.41	1 58	1.76	2.11	2.46	2.64	2.82
4½	1.38	1.59	1.78	1.98	2.37	2.77	2.97	3.27
5	1.54	1.76	1.98	2.20	2.64	3.08	3 30	3.52
5½	1.69	1.94	2.18	2.42	2.90	3.39	3.63	3.87
6	1.85	2.11	2.38	2.64	3.17	3.70	3.96	4.22
6½	1 90	2.29	2.58	2.86	3.43	4.01	4.29	4.57
7	2.16	2.46	2.77	3.08	3.70	4.31	4.62	4.93
½	2.31	2.64	2.97	3.30	3.96	4.62	4.98	5.31
8	2.46	2.82	3.16	3.52	4.22	4.92	5.28	5.63
8½	2.61	3.00	3.36	3.74	4.48	5.23	5.64	6.01
9	2.77	3.17	3.56	3.96	4.75	5.54	5.94	6.34
9½	2.92	3.35	3.76	4.18	5.01	5.85	6.27	6.69
10	3.08	3.52	3.96	4.40	5.28	6.16	6.60	7.04
10½	3.23	3.70	4.16	4.62	5.54	6.47	6.93	7.39
11	3.39	3.87	4.36	4.84	5.81	6.78	7.26	7.74
11½	3.54	4.05	4.56	5.06	6.07	7.09	7.59	8.09
12	3.70	4.22	4.76	5.28	6.34	7.40	7.92	8.44
12½	3.85	4.40	4.96	5.50	6.60	7.71	8.25	8.79
13	4.01	4.57	5.16	5.72	6.87	8.02	8.58	9.14
13½	4.16	4.75	5.36	5.94	7.13	8.33	8.91	9.49
14	4.32	4.92	5.54	6.16	7.40	8.64	9.24	9.84
14½	4.47	5.10	5.76	6.38	7.66	8.95	9.57	10.19
15	4.63	5.27	5.94	6.50	7.93	9.26	9.90	10.54
15½	4.78	5.45	6.16	6.82	8.19	9.57	10.23	10.89
16	4.92	5.64	6.34	7.02	8.44	9.84	10.56	11.24
16½	5.09	5.80	6.56	7.26	8.72	10.19	10.89	11.59
17	5.23	5.99	6.72	7.46	8.97	10.37	11.22	11.94
17½	5.40	6.15	6.96	7.70	9.25	10.81	11.55	12.29
18	5.54	6.34	7.12	7.90	9.50	11.08	11.88	12.64
18½	5.71	6.50	7.36	8.14	9.78	11.43	12.21	12.99
19	5.85	6.69	7.52	8.34	10.03	11.70	12.54	13.34
19½	6.02	6.85	7.76	8.58	10.31	12.05	12.87	13.69
20	6.16	7.04	7.92	8.80	10.56	12.32	13.20	14.08
21	6.47	7.39	8.32	9.24	11.09	12.94	13.86	14.78
22	6.78	7.74	8.72	9.68	11.62	13.56	14.52	15.48
23	7.09	8.09	9.12	10.12	12.15	14.18	15.18	16.18
24	7.40	8.44	9.52	10.56	12.68	14.80	15,84	16.88
25	7.71	8.79	9.92	11.00	13.21	15.42	16.50	17.58
26	8.02	9.14	10.32	11.44	13.74	16.04	17.16	18.28
27	8.33	9.49	10.72	11.88	14.27	16.66	17.82	18.98
28	8.64	9.84	11.12	12.32	14.80	17.28	18.48	19.68
29	8.95	10.19	11.52	12.76	15.33	17.90	19.14	20.38
30	9.26	10.54	11.92	13.20	15.86	18.52	19.80	21.08

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COST OF PAPER IN LESS THAN REAM ORDERS.

Cut to sizes as noted, with the warehouse charge of 20 per cent. for broken reams.

Weight of Paper	Costing per pound	100 Sheets Whole Sheet	Half Sheet	Quarter Sheet	Eighth Sheet	Twelfth Sheet
12 lb. at....	3 cents	$ 8.6	$ 4.3	$ 2.2	$ 1.1	$ 0.8
12 lb. at....	4 cents	11.5	5.8	2.9	1.5	1.0
12 lb. at....	5 cents	14.4	7.2	3.6	1.8	1.2
12 lb. at....	6 cents	17.4	8.7	4.4	2.2	1.5
14 lb. at....	3 cents	10.0	5.0	2.5	1.3	0.9
14 lb. at....	4 cents	13.4	6.7	3.4	1.7	1.1
14 lb. at....	5 cents	16.8	8.4	4.2	2.1	1.4
14 lb. at....	6 cents	18.2	9.1	4.9	2.3	1.6
16 lb. at....	3 cents	11.5	5.8	2.9	1.5	1.0
16 lb. at....	4 cents	15.3	7.7	3.9	2.0	1.3
16 lb. at....	5 cents	19.2	9.6	4.8	2.4	1.6
16 lb. at....	6 cents	23.0	11.5	5.8	2.9	2.0
18 lb. at....	3 cents	13.0	6.5	3.3	1.7	1.1
18 lb. at....	4 cents	17.3	8.7	4.4	2.2	1.5
18 lb. at....	5 cents	21.6	10.8	5.4	2.7	1.8
18 lb. at....	6 cents	26.0	13.0	6.5	3.3	2.2
20 lb. at....	4 cents	19.2	9.6	4.8	2.4	1.6
20 lb. at....	5 cents	24.0	12.0	6.0	3.0	2.0
20 lb. at....	6 cents	28.8	14.4	7.2	3.6	2.4
20 lb. at....	7 cents	33.6	16.8	8.4	4.2	2.8
24 lb. at....	6 cents	34.4	17.2	8.7	4.4	2.9
24 lb. at....	7 cents	40.4	20.2	10.1	5.1	3.4
24 lb. at....	8 cents	46.1	23.1	11.6	5.8	3.9
24 lb. at....	9 cents	51.8	25.9	13.0	6.5	4.4
24 lb. at....	10 cents	57.6	28.8	14.4	7.2	4.8
28 lb. at....	6 cents	40.3	20.2	10.1	5.1	3.4
28 lb. at....	7 cents	47.0	23.5	11.8	5.9	4.0
28 lb. at....	8 cents	53.7	26.9	13.5	6.8	4.5
28 lb. at....	9 cents	60.5	30.3	15.2	7.6	5.1
28 lb. at....	10 cents	67.2	33.6	16.8	8.4	5.6
32 lb. at....	10 cents	77.0	38.5	19.3	9.7	6.5
32 lb. at....	20 cents	154.0	77.0	38.5	19.3	13.0
32 lb. at....	30 cents	230.4	115.2	57.6	28.8	19.2
36 lb. at....	10 cents	86.4	43.2	21.6	10.8	7.2
36 lb. at....	20 cents	172.8	86.4	43.2	21.6	14.4
36 lb. at....	30 cents	259.2	129.6	64.8	32.4	21.6
40 lb. at....	10 cents	96.0	48.0	24.0	12.0	8.0
40 lb. at....	20 cents	192.0	96.0	48.0	24.0	16.0
40 lb. at....	30 cents	288.0	144.0	72.0	36.0	24.0

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COST PRICE OF PRINT, BOOK AND COVER PAPERS.

With the warehouse loading.

The warehouse cost of broken reams is now 20 per cent. added to the ream cost of paper. If it is necessary for the paper dealer to make that charge, it is also necessary for the printer to make the same charge, and as very many of his jobs require only parts of reams, the figures in this table have the 20 per cent. loading. If larger quantities are used than a full ream, this cost price may be reduced 10 per cent. but no more.

PRINTERS' COST OF 100 FULL SHEETS.—20 per cent. added for broken reams.

Buying Price	25 lb.	30 lb.	35 lb.	40 lb.	50 lb.	60 lb.	70 lb.
2½ cts. a lb $	.15	18.0	21.0	24.0	30.0	36.0	42.0
3.....	.18	21.6	25.2	28.8	36.0	43.2	50.4
3½.....	.21	25.2	29.4	33.6	42.0	50.4	58.8
4.....	.24	28.8	33.6	38.4	48.0	57.6	67.2
4½.....	.27	32.4	37.8	43.2	54.0	64.8	75.6
5.....	.30	36.0	42.0	48.0	60.0	72.0	84.0
5½.....	.33	39.6	46.2	52.8	66.0	79.2	92.4
6.....	.36	43.2	50.4	57.6	72.0	86.4	100.8
6½.....	.39	46.8	54.6	62.4	78.0	93.6	109.2
7.....	.42	50.4	58.8	67.2	84.0	100.8	117.6
7½.....	.45	54.0	63.0	72.0	90.0	108.0	126.0
8.....	.48	57.6	67.2	76.8	96.0	115.2	134.4
8½.....	.51	61.2	71.4	81.6	102.0	122.4	142.8
9.....	.54	64.8	75.6	86.4	108.0	129.6	151.2
9½.....	.57	68.4	79.8	91.2	114.0	136.4	159.6
10.....	.60	72.0	84.0	96.0	120.0	144.0	168.0
10½.....	.63	75.6	88.2	100.8	126.0	151.2	176.4
11.....	.66	79.2	92.4	105.6	132.0	158.4	184.8
11½.....	.69	82.8	96.6	110.4	138.0	165.6	193.2
12.....	.72	86.4	100.8	115.2	144.0	172.8	201.6
12½.....	.75	90.0	105.0	120.0	150.0	180.0	210.0
13.....	.78	93.6	109.2	124.8	156.0	187.2	218.4
13½.....	.81	97.2	113.4	129.6	162.0	194.4	226.8
14.....	.84	100.8	117.6	134.4	168.0	201.6	235.2
15.....	.90	108.0	126.0	144.0	180.0	216.0	252.0
16.....	.96	115.2	134.4	153.6	192.0	230.4	268.0
17.....	1.02	122.4	142.8	163.2	204.0	244.8	285.6
18.....	1.08	129.6	151.2	172.8	216.0	259.2	302.4
19.....	1.12	136.8	159.6	182.4	222.0	273.6	319.2

Keep in mind the fact that in these time-saving tables we are dealing with cost figures.

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Ledger and Record Papers

The so-called first class Ledger Papers are still put up in ream packages of 480 sheets. The figures below are the cost of 100 sheets at the list price per ream.

Sizes	Weight	Price 100 Sheets
16x21 Demy	28 lbs.	$1.80
16x21 Demy	30 "	1.98
17x28 Dauble Cap	36 "	2.10
17x28 Double Cap	40 "	2.33
18x23 Medium	36 "	2.50
12x23 Medium	38 "	2.71
18x23 Medium	40 "	2.92
19x24 Royal	44 "	3.13
20x28 Super Royal	54 "	4.17
23x31 Imperial	72 "	5.07
21x32 Double Demy	56 "	3.55
21x32 Double Demy	60 "	3.97
16x42 Double Demy	56 "	3.55
16x42 Double Demy	60 "	3.97
23x36 Double Medium	72 "	5.00
23x36 Double Medium	80 "	5.84
18x24 Double Medium	72 "	5.00
18x46 Double Medium	80 "	5.84
24x38 Double Royal	88 "	6.25
28x34 Double Double Cap	72 "	4.20

Loose Leaf Sizes

19½x24½	36 lbs.	1.75
22x34	56 "	2.80
22½x23½	39 "	1.95
24x24	44 "	2.20
24x38	70 "	3.50
28x34	72 "	3.60

The national cost congress has determined that on all paper a 10% charge should be made for handling. This addition makes no provision for the warehouse charge of broken reams, the presumption being that the printer should be forehanded enough to buy full reams.

From the above figures in full reams, the printer can usually obtain a discount of ten per cent, which will equal the 10 per cent charge of handling.

As these expensive and heavy papers, are by most printers used in small quantities, it will be necessary to add to the above figures the 20 per cent, broken ream charge, in figuring cost.

The city printer has much the advantage of printers in small towns, in the handling of paper, because he can buy when he needs it for work in hand; and in such quantity as will complete his job.

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Paper for 1,000 Copies at 10c a Pound

Flat Writing Papers.

Size of sheets	No. of sheets	16 lb.	18 lb.	20 lb.	24 lb.	28 lb.
2s.....	515	$1.64	1.86	2.05	2.45	2.87
3s.....	341	1.09	1.43	1.56	1.64	1.91
4s.....	256	.83	.94	1.02	1.23	1.43
5s.....	205	.66	.74	.82	.98	1.25
6s.....	171	.55	.62	68	.82	.96
8s.....	128	.42	.47	.51	.62	.72
9s.....	114	.37	.41	.47	.55	.64
10s.....	103	.33	.37	.41	.49	.58
12s.....	86	.28	.31	.34	.41	.48
14s.....	73	.23	.26	.28	.35	.41
16s.....	64	.21	.23	.26	.31	.36
18s.....	57	.19	.21	.23	.27	.32
20s.....	53	.17	.19	.21	.25	.29
24s.....	43	.14	.16	.17	.20	.24

PAPER FOR 1,000 COPIES AT 10c. A POUND.

Book and Cover Papers.

Size of sheets	No. of sheets	30 lb.	40 lb.	50 lb.	60 lb.	70 lb.	80 lb.
2s.....	513	$3.08	4.10	5.13	6.15	7.18	8.20
3s.....	341	2.05	2.73	3.41	4.09	4.77	5.46
4s.....	256	1.54	2.05	2.56	3.07	3.59	4.10
5s.....	205	1.23	1.64	2.05	2.46	2.87	3.28
6s.....	171	1.03	1.37	1.71	2.05	2.39	2.74
8s.....	128	.77	1.03	1.28	1.54	1.80	2.06
9s.....	114	.68	.91	1.14	1.37	1.60	1.82
10s.....	103	.62	.82	1.03	1.24	1.40	1.64
12s.....	86	.52	.69	.86	1.04	1.20	1.38
14s.....	73	.44	.58	.73	.88	1.02	1.16
16s.....	64	.39	.51	.64	.77	.90	1.02
18s.....	57	.34	.46	.57	.68	.80	.92
20s.....	53	.32	.42	.53	.64	.74	.84
24s.....	43	.26	.35	.43	.52	.60	.69

These are warehouse cost figures without loading. Cutting and handling are additional charges.

Suppose, in consulting this table for 1,000 6s of 24 lb. folio, you have 171 sheets at 82c per 1,000, equal to $1.40; and you desire to use 6-cent paper, you multiply the $1.40 by 6, and the price is 84 cents; so with any other price up or down.

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COST OF 100 CARDS.

Of the sizes noted at the head of columns.

Cost for 100 cards	1s	2s	3s	4s	5s	6s	8s
At $ 1.00	$1.10	.55	.40	.30	.24	.20	.15
At 1.25	1.35	.69	.50	.38	.30	.25	.10
At 1.50	1.65	.83	.60	.45	.36	.30	.23
At 1.75	1.93	.97	.70	.53	.42	.35	.27
At 2.00	2.20	1.10	.80	.60	.48	.40	.30
At 2.25	2.48	1.28	.90	.68	.54	.45	.35
At 2.50	2.75	1.38	1.00	.75	.60	.50	.38
At 2.75	3.03	1.52	1.10	.83	.66	.55	.41
At 3.00	3.30	1.65	1.20	.90	.72	.60	.45
At 3.25	3.58	1.79	1.30	.98	.78	.65	.49
At 3.50	3.85	1.93	1.40	1.05	.84	.70	.53
At 3.75	4.13	2.07	1.50	1.13	.90	.75	.57
At 4.00	4.40	2.20	1.60	1.20	.96	.80	.60
At 4.50	4.95	2.48	1.80	1.35	1.08	.90	.68
At 5.00	5.50	2.75	2.00	1.50	1.20	1.00	.75
At 5.50	5.95	2.98	2.20	1.65	1.32	1.10	.85
At 6.00	6.60	3.30	2.40	1.80	1.44	1.20	.90
At 6.50	7.10	3.55	2.60	1.95	1.56	1.30	.98
At 7.00	7.70	3.85	2.80	2.10	1.68	1.40	1.05
At 8.00	8.80	4.00	3.20	2.40	1.92	1.60	1.20
At 9.00	9.90	4.95	3.60	2.70	2.16	1 80	1.35
At 10.00	11.00	5.50	4.00	3.00	2.40	2.00	1.50

The above figures have a loading of 10 per cent. on whole and half-sheet cards, and 20 per cent. on all other sizes, made necessary for the absolute cost of handling and cutting into sizes and waste and are a legitimate cost charge.

COST OF CUT CARDS IN THOUSANDS.

As per sizes and cost of card board per 100 sheets.

Cards to 1000	11	13	16	18	21	24	29
No. to a sheet	91	77	63	56	48	42	35
Costing $1.00	$.36	.38	.41	.43	.46	.49	.58
Costing 1.25	.39	.42	.45	.48	.51	.55	.61
Costing 1.50	.42	.45	.49	.52	.56	.61	.69
Costing 1.75	.44	.48	.53	.57	.62	.67	.76
Costing 2.00	.47	.51	.57	.61	.67	.73	.83
Costing 2.25	.50	.54	.61	.66	.72	.79	.90
Costing 2.50	.53	.58	.65	.70	.77	.85	.98
Costing 2.75	.55	.61	.69	.75	.83	.91	1.05
Costing 3.00	.58	.64	.73	.79	.88	.97	1.12
Costing 3.25	.60	.67	.77	.83	.93	1.03	1.19
Costing 3.50	.64	.71	.81	.88	.99	1.09	1.27
Costing 4.00	.69	.77	.89	.97	1.09	1.21	1.41
Costing 4.50	.75	.84	.99	1.06	1.20	1.33	1.56
Costing 5.00	.80	.90	1.05	1.15	1.30	1.45	1.70
Costing 6.00	.91	1.03	1.21	1.33	1.51	1.69	1.99

The figures for cut cards, as packed by the paper dealers, have a loading of five per cent. for handling and waste. The dealers have a 20 cent charge attached to the absolute cost of cut cards, for the cutting and packing, and the printer must reckon his cost by this addition to the price of the whole sheets, if he does the cutting and packing.

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DIVISIONS OF COVER PAPER AND CARD STOCK.

Cover and Card Stock, 20x25 Inches.

Size.	Pieces to one sheet.
2½ x 8½	24
2¾ x 10	18
2¾ x 12½	14
3¼ x 6½	24
3½ x 10	14
3½ x 6¼	24
3½ x 8½	18
4 x 6¼	20
4 x 12½	10
4¼ x 5	24
4¼ x 6½	18
5 x 5	20
5 x 6¼	16
5 x 8½	12
5 x 10	10
5 x 12½	8
5 x 25	4
6¼ x 6½	12
6¼ x 10	8
6¼ x 20	4
6½ x 8½	9
6½ x 12½	6
6½ x 25	3
8½ x 10	6
8½ x 11½	5
8½ x 20	3
10 x 12½	4
10 x 14	3
10 x 25	2
12½ x 20	2

Cover and Card Stock, 22x28½ Inches.

Sizes.	Pieces to one sheet.
2½ x 14¼	18
2¾ x 9½	24
3 x 14¼	14
3¼ x 7⅛	24
3¼ x 11	18
3½ x 7½	24
3½ x 9½	18
4¼ x 14¼	10
4½ x 7⅛	20
4½ x 5½	24
4¾ x 7½	18
5½ x 5½	20
5½ x 7⅛	16
5½ x 9½	12
5½ x 14¼	8
5½ x 28½	4
5½ x 11	10
7 x 22	4
7½ x 28½	3
7⅛ x 7½	12
7⅛ x 11	8
7½ x 9½	9
7½ x 14¼	6
9½ x 11	6
9½ x 12½	5
9½ x 22	3
11 x 14¼	4
11 x 17½	3
11 x 28½	2
14 x 22	2

The above table will be found convenient for determining the most suitable sizes of cover papers, or cardboard, to use for either booklet covers, programs or leaflets.

The only reason for offering the numerous tables in this book, is to facilitate estimating, and if they are carefully studied and referred to when making estimates they may be the means of detecting errors, that otherwise would not be noticed.

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HAND COMPOSITION

In the 1911 edition of the Price List, the statement was made that the type-setting machines, with their cheaper product, were demoralizing the prices for hand composition. The demand for machine men has taken a large number of the best printers, and the necessities of the newspaper proprietors have forced the scale of wages to a point more than 25 per cent in advance of the floor men. The effect of the advanced wages must, without question, gradually bring the wage of the floor men to a point more nearly equal to the machine men. Even at the present time, the journeyman who can make good, easily commands 10 per cent above the scale.

On the eight hour basis of work, with the price of $21.00 a week, the actual labor cost is 44 cents an hour. The amount of chargeable time for each hand compositor is reduced 25 per cent, on account of distribution, leaving six chargeable hours, which makes the labor cost of each man on job composition 58 cents an hour; the incidental expenses of the department will raise this cost hour to 60 cents. In the first edition of this price list (1873) this statement was made: "Composition in this book is based upon the supposition that 60 cents is the average cost of all measurable matter, in offices where the compositor is paid from 39 to 40 cents per 1000, or from $15 to $20 per week. All composition costs the employing printer one-half more than he pays for it as composition, in wear of type, foremanship, proof-reading, etc. Job composition costs twice the actual time of the composition, in wear of type, distribution, alterations, making-up and proofs."

Forty years ago it was estimated that the expense of doing business was about 25 per cent on the sales. Now, with the reduced hours and added labor cost, the commercial or overhead expense cannot safely be figured less than 45 per cent.

The Reason Why

The present necessary equipment for a hand composition room for the best efficiency may be figured at $800 for each compositor, with the addition of $600 for extra contingencies. Basing figures on three compositors, we have an equipment of $3000.

We have for direct overhead expense—

Interest at 6 per cent	$180.00
Depreciation of type	400.00
Rent of room	500.00
Taxes and insurance	80.00
Incidentals for one year	60.00
Total direct overhead expense	$1,220.00

To this amount must be added the direct payroll expense, to obtain the total expense of job composition.

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Some Actual Figures

We have before us the careful figures of a three men shop for one year, which show the working hours to have been 6,670 out of a possible 7,200, a loss of 530 hours, mostly following from the half day on Saturday afternoon. The sold or chargeable hours were 4,520, giving us 67½ per cent of labor efficiency. The labor cost was $2,833.00, to which we add the direct expense above noted, $1,220.00, giving a total cost of $4,053.00 for the 4,520 sold hours, equivalent to 90 cents an hour as the direct cost in the composition room,

To this direct cost hour we must add for overhead or commercial expense 45 per cent, which brings the cost hour up to $1.30½.

As to the 45 per cent commercial overhead, there may be a question raised. If the office is so situated that work comes in without solicitation sufficient for the full capacity of the plant, this overhead may be lowered; but such offices are exceptional, and when added to the greater number hustling for work, have but little effect on the average. From the general information available, we assume that 45 per cent is a safe assumption of the overhead cost, when considered in connection with the fact that in the general distribution of overhead, machine composition bought from a machine plant, has been taxed with at least a ten per cent profit; and also, that the paper purchases cannot safely be taxed with any overhead beyond the ten per cent expected and urged to be added to the price cost for handling.

MACHINE COMPOSITION

Machine composition is becoming more and more a specialized industry, and the employer is wise who can purchase his machine composition by the hour or by the measured ems, rather than to install a machine plant, unless he has an abundance of work for two machines and two shifts daily for each machine.

In a book office equipped with unitype machines, with automatic distribution, it might be possible to deliver to the stone-man composition at 90 cents per 1000 ems, without considering the commercial expense. With regular book fonts of type, equipped to the amount of $800 for each compositor, composition on type forms ready for the stone-man, without considering the commercial expense, will average a cost of $1.00 per 1000 ems.

With the monotype style of machine, the cost of composition, cannot be safely figured at less than hand work; but there is some advantage in the new type face and lessened distribution.

In a printing office engaged largely in commercial work, and miscellaneous printing outside of book and newspaper composition, machine set matter should not enter into the question of a reduced cost, **unless there are 5,000 ems from one set of matrices.**

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On account of the initial cost, it is much better for the job printer to depend upon the machine plant to furnish his machine composition unless he has a regular amount of work equal to three or four shifts daily, which means the equipment of two machines.

Most machine composition is sold by the 1000 ems, the price ranging from 30 cents net and up.

The output of corrected work is variable, according to the intelligence and ability of the operator. The average of 3000 ems of 8 point corrected slugs, seems to be 25 per cent below what the swift operators can produce; but if the swift can turn out 25 per cent beyond the ordinary, he naturally expects an abvance in pay of the same equivalent above the scale.

Cost of Installing One Slug Typesetting Machine

Excluding the purchase of a second-hand machine from this estimate, the progressive printer who is expanding his plant, is or should be interested in this estimate of the cost of running one machine. The simplest and best machine now on the market is a two letter machine. For the purpose of this calculation, and considering the possible reduction in the first cost of machines, the equipment of one machine with a fair complement of magazines and faces will be considered at the minimum cost of..... $3500.00

The interest on the plant for one year will be.....	210.00
Depreciation, ten per cent including mats.....	350.00
Gas and light, and power for one year.....	200.00
Interest on metal equipment one year.....	40.00
Loss of metal by remelting per year.....	70.00
Rent for one year.....	300.00
Total overhead cost for one year.....	$1170.00

Labor Element

Operator, 300 days at $25.00 per week.....	$1250.00
Extra time for night man.....	500.00
Owner's time and extra help on proof-reading.....	1200.00
Incideneal expenses and delivery.....	400.00
Total expense one year.....	$4,350.00
Possible hours of composition.....	3000

Showing a cost hour of chargeable work at $1.50, and if the average output is 3000 ems to the hour the cost per 1000 ems will be 50 cents, and if the average output is 4000 ems, the cost per 1000 will be 38 cents.

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Running a Two Machine Plant

Inventory of first machine and equipment	$3500.00
Add for cost of second machine	2300.00
Interest on capital for one year	348.00
Depreciation one year including mats	480.00
Loss of metal by remelting, etc	100.00
Gas, light and power for one year	300.00
Rent for the year	300.00
Total overhead charges for one year	$1528.00
Labor Element	
Owner's salary for one year	1500.00
Chief operator for 300 days	1500 00
Operator and overtime for second machine	1500.00
Incidental expenses, proofreading, delivery, etc	1000.00
Total expense for two machines, 3 tricks	$7,028.00
Possible hours of composition	5,500
Showing a cost hour of	$1.28

It is evident from these figures that the owners of machine plants must use the utmost diligence to get full efficiency from their operators: and that where the time is limited to one trick a day, whether of one or two machines, there will be but little money to the owner beyond the payroll of his personal services. But there is an uncertainty about the number of chargeable hours, as well as the output of measured composition. For this reason, and to avoid confusion and differing cost figures, we have assumed a standard average of the amount of measured and corrected machine composition at 3000 ems of 8 point to the hour; and the standard hour cost of running a two machine plant at one dollar and forty cents per hour for each hour of running time. The table following these remarks, logically worked out, makes a selling price to the printer of 6 point at 40.6 cents per 1000: 8 point at 47 cents; 9 point at 50 cents; 10 point at 54 cents; and 11 point at 56 cents. And at these figures the printer can afford to buy his composition, rather than to load himself with a machine plant. The machine managers, most of them, claim a higher cost hour than $1.40; but as the composition figures per 1000 ems, now being sold to printers, are no higher, and in some instances lower than the averages worked out in the table, it is evident they are basing their output at more than 3000 an hour for 8 point. But there is no possibility that the ruling prices of machine composition can be materially increased beyond these figures, and hold printers as direct customers.

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Ems In Square Inches of Type

Square Inches.	6 pt. Nonp.	7 pt. Min.	8 pt. Brev.	9 pt. Bourg.	10 pt. L. P.	11 pt. S. P.	12 pt. Pica
1	144	106	81	64	52	44	36
2	288	212	162	128	104	88	72
3	432	318	243	192	156	132	108
4	576	424	324	256	208	176	144
5	720	530	405	320	260	220	180
6	864	636	486	384	312	264	216
7	1,008	742	567	448	364	308	252
8	1,152	848	648	512	416	352	288
9	1,296	954	729	576	468	396	324
10	1,440	1,060	810	640	520	440	360
11	1,584	1,166	891	704	572	484	396
12	1,728	1,272	972	768	624	528	432
13	1,872	1,378	1,053	832	676	572	468
14	2,016	1,484	1,134	896	728	616	504
15	2,160	1,590	1,215	960	780	660	540
16	2,304	1,696	1,296	1,024	832	704	576
17	2,448	1,802	1,377	1,088	884	748	612
18	2,592	1,908	1,458	1,152	936	792	648
19	2,736	2,014	1,539	1,216	988	836	684
20	2,880	2,120	1,620	1,280	1,040	880	720
21	3,024	2,226	1,701	1,344	1,092	924	756
22	3,168	2,332	1,782	1,408	1,144	968	792
23	3,312	2,438	1,863	1,472	1,196	1,012	828
24	3,456	2,544	1,944	1,536	1,248	1,056	864
25	3,600	2,650	2,025	1,600	1,300	1,100	900
26	3,744	2,756	2,106	1,664	1,352	1,144	936
27	3,888	2,862	2,187	1,728	1,404	1,188	972
28	4,032	2,968	2,268	1,792	1,456	1,232	1,008
29	4,176	3,074	2,349	1,856	1,508	1,276	1,044
30	4,320	3,180	2,430	1,920	1,560	1,320	1,080
31	4,464	3,286	2,511	1,984	1,612	1,364	1,116
32	4,608	3,392	2,592	2,048	1,664	1,408	1,152
33	4,752	3,498	2,673	2,112	1,716	1,452	1,188
34	4,896	3,604	2,754	2,176	1,768	1,496	1,224
35	5,040	3,710	2,835	2,240	1,820	1,540	1,260
36	5,184	3,816	2,916	2,304	1,872	1,584	1,296
37	5,328	3,922	2,997	2,368	1,924	1,628	1,332
38	5,472	4,028	3,078	2,432	1,976	1,672	1 368
39	5,616	4,134	3,159	2,496	2,028	1,716	1,404
40	5,760	4,240	3,240	2,560	2,080	1,760	1,440
41	5,904	4,346	3,321	2,624	2,132	1,804	1,476
42	6,048	4,452	3,402	2,688	2,184	1,848	1,512
43	6,192	4,558	3,483	2,752	2,236	1,892	1,548
44	6,336	4,664	3,564	2,816	2,288	1,936	1,584
45	6,480	4,770	3,645	2,880	2,340	1,980	1,620
46	6,624	4,876	3,726	2,944	2,392	2,024	1,656
47	6,768	4,982	3,807	3,008	2,444	2,068	1,692
48	6,912	5,088	3,888	3,072	2,496	2,112	1,728
49	7,056	5,194	3,969	3,136	2,548	2,156	1,764
50	7,200	5,300	4,050	3,200	2,600	2,200	1,800
60	8,640	6,360	4,860	3,840	3,120	2,640	2,160
70	10,080	7,420	5,670	4,480	3,640	3,080	2,520
80	11,520	8,480	6,480	5,120	4,160	3,520	2,880
90	12,960	9,540	7,290	5,760	4,680	3,960	3,240
100	14.400	10,600	8,100	6.400	5.200	4,400	3,600

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Ems in One Running Inch of the Measures Noted

Measure	6 pt.	7 pt.	8 pt.	9 pt.	10 pt.	11 pt.	12 pt.
13 ems.....	312	230	176	139	113	95	78
14	336	248	190	150	122	102	84
15	360	265	203	160	130	110	90
16	384	283	217	171	139	117	96
17	408	301	230	182	148	124	102
18	432	319	244	193	157	132	108
19	456	336	257	203	165	139	114
20	480	354	271	214	174	146	120
21	504	372	284	225	183	153	126
22	528	389	298	235	191	161	132
23	552	407	311	246	200	168	138
24	576	425	325	257	209	175	144
25	600	442	338	267	217	183	150
26	624	460	352	278	226	190	156
26½	636	469	359	284	231	194	159
27	648	478	366	289	235	197	162
28	672	496	379	300	244	205	168
29	696	513	393	310	252	212	174
30	720	531	406	321	261	219	180

To find the number of ems in a given number of running inches, of a certain width, say 24 ems wide, 8 point, we have 325 ems in one inch, and 7 inches long, we have 2275 ems total.

The starting point of 13 ems, is the trade minimum for all measures under that number. Beyond 30 ems the machine trade measure is one half more because of making two slugs; and printers must consider this trade custom in estimating machine composition for long measures.

In the measurement of hand or monotype composition, over thirty ems measure, the same rule should apply, for all sizes up to and including 10 point, because of the lost time in handling a larger stick. with increased weight, and the more care in spacing to prevent bulging and pieing lines.

All table and figure work on machines must be measured as price and half and double price, the same as for hand work.

HAND COMPOSITION—Cost Figures

Cost of Measured Hand Composition Without Make up or Lock up Based on 800 ems Per Hour Cost of $1.30

Square in. in 1000 ems..	7	12.5	15.6	19.9	22.6	28
Sq. in.	6 pt. Cts.	8 pt. Cts.	9 pt. Cts.	10 pt. Cts.	11 pt. Cts.	12 pt. Cts.
1	23	12.5	10.4	8.2	07	06
2	46	25.0	20.8	16.4	14	12
3	69	37.5	31.2	24.6	21	18
4	92	50.0	41.6	32.8	28	24
5	115	62.5	52.0	41.0	35	30
6	138	75.0	62.4	49.2	42	36
7	161	87.5	72.8	57.4	49	42
8	184	100.0	83.2	65.6	56	48
9	207	112.5	93.6	73.8	63	54
10	230	125.0	104.0	82.0	70	60
11	253	137.5	114.4	90.2	77	66
12	276	150.0	124.8	98.4	84	72
13	299	162.5	135.2	106.6	91	78
14	322	175.0	145.0	114.8	98	84
15	345	187.5	156.0	123.0	105	90
16	368	200.0	166.4	131 2	112	96
17	391	212.5	176.8	139.4	119	102
18	414	225.0	187.2	147.6	126	108
19	437	237.5	197.6	155.8	133	114
20	460	250.0	208.0	164.0	140	120
21	483	262.5	218.4	172.2	147	126
22	506	275.0	228.8	180.4	154	132
23	529	287.5	239.2	188.6	161	138
24	552	300.0	249.6	196.8	168	144
25	575	312.5	260.0	205.0	175	150
26	598	325.0	270.4	213.2	182	156
27	621	337.5	280.8	221.4	189	162
28	644	350.0	291.2	229.6	196	168
29	667	362.5	301.6	237.8	203	174
30	690	375.0	312.0	246.0	210	180
40	920	500.0	416.0	328.0	280	240
50	1150	625.0	520.0	410.0	350	300
60	1380	750.0	624.0	492.0	420	360
70	1610	875.0	728.0	574.0	490	430
80	1840	1000.0	832.0	656.0	560	480
90	2070	1125.0	836.0	738.0	630	540
100	2300	1250.0	1040.0	820.0	700	600

These tables are placed opposite each other to remind the estimator of the wide difference of cost between the two forms of plain composition.

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MACHINE COMPOSITION—Cost Figures

Based on $1.40 an hour. The unit of 3000 ems of 8 pt. to the hour, first corrections and delivered to printer.

Type size	6 pt.	8 pt.	9 pt.	10 pt.	11 pt.	12 pt.
Average hour output	3300	3000	2800	2600	2400	2200
Cost of 1000 ems	**40⅓**	**47**	**50**	**54**	**56**	**64**
Square in. in 1000 ems	7.0	13.5	15.6	19.9	22.68	28.0
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
1	5.8	3.5	3.2	2.7	2.46	2.3
2	11.6	7.0	6.4	5.4	4.92	4.6
3	17.4	10.5	9.6	8.1	7.38	6.9
4	23.2	14.0	12.8	10.8	9.84	9.2
5	29.0	17.5	16.0	13.5	12.30	11.5
6	34.8	21.0	19.2	16.2	14.76	13.8
7	40.6	24.5	22.4	18.9	17.22	16.1
8	46.4	28.0	25.6	21.6	19.68	18.4
9	52.2	31.5	28.8	24.3	22.14	20.7
10	58.0	35.0	32.0	27.0	24.60	23.0
11	63.8	38.5	35.2	29.7	27.06	25.3
12	69.6	42.0	38.4	32.4	29.52	27.6
13	75.4	45.5	41.6	35.1	31.98	29.9
14	81.2	49.0	44.8	37.8	34.44	32.2
15	87.0	52.5	48.0	40.5	36.90	34.5
16	92.8	56.0	51.2	43.2	39.36	36.8
17	98.6	59.5	54.4	45.9	41.82	39.1
18	104.4	63.0	57.6	48.6	44.28	41.4
19	110.2	66.5	60.8	51.3	46.74	43.7
20	116.0	70.0	64.0	54.0	49.2	46.0
21	121.8	73.5	67.2	56.7	51.66	48.3
22	127.6	77.0	70.4	59.4	54.12	50.6
23	133.4	80.5	73.6	62.1	56.58	52.9
24	139.2	84.0	76.8	64.8	59.04	55.2
25	145.0	67.5	80.0	67.5	61.50	57.5
26	150.8	91.0	83.2	70 2	63.96	59.8
27	156.6	94.5	86.4	72.9	66.42	62.1
28	162.4	98.0	89.6	75.6	68.88	64.4
29	168.2	101.5	92.8	78.3	71.34	66.7
30	174.0	105.0	96.0	81.0	73.8	69.0
40	232.0	140.0	128.0	108.0	98.4	92.0
50	290.0	175.0	160.0	135.0	123.0	115.0
60	348.0	210.0	192.0	162.0	147.6	138.0
70	406.0	245.0	224.0	189.0	172.2	161.0
80	464.0	280.0	256.0	216.0	196.8	184.0
90	522.0	315.0	288.0	243.0	221.4	207.0
100	580.0	350.0	320.0	270.0	246.0	230.0

Machine composition is mainly sold by the 1000 ems and not by the hour. Thirty ems is the limit of single slugs. **The machine plant has a possible 10 per cent in these figures.**

Imposing and Locking Up Forms

This department, whether in the hands of a stone man or the foreman or compositor, requires a competent man, and careful work. In estimating it is one of the guessing problems, and often neglected in making figures. The special overhead is an abundance of stone room, and plenty of furniture and chases, and the space occupied. All this is a part of the equipment of a job composing room, and there is no make-shift that will justify a charge less than the cost hour of composition.

In the 1911 Price List, in making up the cost of machine composition ready for the press we suggested a lock-up charge of five cents per 1000 ems. This is not a correct method for charging, as it costs practically no more to lock up a form of 6 point than of 10 or 12 point. We have, therefore, made new tables, so as to make imposition and lock-up a special item for estimating, and providing for a special time record of lock-up, at the same cost hour as for composition.

We submit the following table of actual time records as standard figures, with the understanding that there may be exceptional reasons for making an extra charge, but that in estimating the figures here given should be counted as standard.

Standard Imposing and Lockup Time

Cost Figures	6 minute units	Cost hour $1.30
Jobbers--		
Any form up to 50 square inches.....	1	$ .13
From 50 square in. to 100 square in.....	2	.26
Single form up to 200 square inches.....	3	.39
Two or four page programs up to 200 in..	4	.52
Cylinders--		
Book heading form up to 28 inches long	5	.65
Book heading form up to 46 inches long	7	.91
Book forms up to 28x42 paper		
Book quarter sheet 4 page forms.....	5	.65
Book quarter sheet 8 page forms.....	8	1.04
Book half sheet 4 page forms.....	12	1.58
Book half sheet 8 page forms.....	16	2.08
Book half sheet 16 page forms.....	20	2.60
Book half sheet 32 page forms.....	30	3.90
Book whole sheet 4 page forms.....	16	2.08
Book whole sheet 8 page forms.....	20	2.60
Book whole sheet 16 page forms.....	28	3.64
Book whole sheet 32 page forms.....	45	5.85

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CYLINDER PRESSWORK

To determine the cost of Cylinder Presswork, it will be necessary to ascertain the commercial charges as well as the department direct expense. For this purpose, we present the figures representing two equipments, one of $5,000 for two presses, and the other of $10,000 for four presses. With two presses the direct labor help will be one foreman pressman and two feeders, and for the larger equipment, we will at the least require an additional pressman and one feeder. The figures are presented in parallel columns.

AVERAGE ONE YEAR EXPENSE

	EQUIPMENT—$5,000 TWO PRESSES	$10,000 FOUR PRESSES
Interest for one year	$ 300.00	$ 600.00
Depreciation	500.00	1000.00
Rent, power, heat and light	150.00	250.00
Taxes	48.00	96.00
Insurance	50.00	100.00
Rollers, oil, waste	125.00	200.00
Incidental items	50.00	80.00
	$1,223.00	$2,326.00
ADDING LABOR—		
Foreman pressman	$1,250.00	$1,500.00
Second pressman	.....	1,050.00
Feeders	1,250.00	1,750.00
	$3,723.00	$6.626.00

Commercial expense (which embraces office rent and equipments, superintendents, solicitors, clerks, postage, telephones, stationery and office supplies, bad accounts, interest and discounts, organization dues, donations and miscellaneous) equal to the proportion of 40 per cent of the cost output of the cylinder presses, based on a 75 per cent of productive hours figured at a cost of $1.40 per hour..... $2,262.40 $3,195.20

Making a total cost of	$5,985.40	$9,821.20
Total estimated productive hours	4,040	7,200
Actual hour cost	$1.48	$1.36

The figures for the two press plant are actual results, with more than the average amount of standard publications to keep the wheels in motion. The experience of many printers with heavy press facilities, verges very closely to a 66 per cent productive time, and if figured on that basis, would bring the four press cost fully up to the cost hour of the two press plant.

The experience of printers, generally, who have given careful attentien to press production, as voiced in the trade publications and in cost congresses, is to make the average cost hour fully equal to $1.50; and in accordance with that general opinion, the table following this article has been constructed on the $1.50 basis as nearer the standard of cost.

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A Single Cylinder Press

A Demonstration of the Estimated Cost of Running.

	Costing	Costing	Costing
Press outfit	$500.00	$1100.00	$1500.00
Motor equipment	50.00	60.00	70.00
Total initial expense	$550.00	1060.00	1570.00
Two days running—			
Interest on investment	33.00	63.60	94.20
Depreciation, 2 days average run	16.50	31.80	47.10
Rollers, 100 days use	12.00	15.00	20.00
Proportion of space and rent	140.00	160.00	160.00
Pressman and feeder	260.00	300.00	350.00
Incidental expenses	20.00	30.00	40.00
Total expense for 2 days running	$481.50	$600.40	$711.30
Proportion of expense doing business	600.00	600.00	600.00
Total cost of 2 days running	$1081.50	1,200.40	1,311.30
Total efficiency in hours	700	700	700
Hour cost of 2 days running	$1.54	$1.71	$1.88
Three days running—			
Interest on investment	$33.00	63.60	94.20
Depreciation 3 days running	25.00	48.00	70.00
Rollers, 150 days	18.00	22.00	30.00
Proportion of space and rent	140.00	160.00	160.00
Pressman and feeder	500.00	500.00	500.00
Incidental expenses	30.00	40.00	50.00
Total expense for 3 days running	$746.00	833.60	904.20
Proportion of expense doing business	700.00	700.00	700.00
Total cost of 3 days running	$1,446.00	1,533.20	1,604.20
Total efficiency in hours	1000	1000	1000
Hour cost of 3 days running	$1.45	$1.53	$1.60
Four days running—			
Interest on investment	33.00	63.60	94.20
Depreciation, 4 days running	33.00	63.60	94.20
Rollers, 200 days	24.00	30.00	40.00
Proportion of space and rent	140.00	160.00	160.00
Pressman and feeder	700.00	700.00	700.00
Incidental expenses	40.00	50.00	60.00
Total cost of four days running	$970.00	1,067.20	1,148.40
Proportion of expense doing business	800.00	800.00	800.00
Total expense for four days	$1,770.00	1,867.20	1,948.40
Total efficiency in hours	1300	1300	1300
Hour cost of 4 days running	$1.36	$1.43	$1.50

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A Single Cylinder Press—Continued

A Demonstration of the Estimated Cost of Running.

	Costing	Costing	Costing
Press outfit	$500.00	$1000.00	$1500.00
Motor equipment	50.00	60.00	70.00
Total permanent expense	$550.00	1,060.00	1,570.00
Five days running—			
Interest on investment	33.00	63.60	94.20
Depreciation 5 days running	41.25	79.55	117,75
Rollers 250 days	32.00	40.00	50.00
Proportion of space and rent	140.00	160.00	160.00
Pressman and feeder	950.00	950.00	950.00
Incidental expenses	50.00	60.00	70.00
Total cost of 5 days running	$1,246.25	1,353.15	1,441.95
Proportion of expense doing business	900.00	900.00	900.00
Total expense for five days	2,146.25	2,253.15	2,341.95
Total efficiency in hours	1500	1500	1500
Hour cost of five days running	1.43	1.50	1.56
Six days running—			
Interest on investment	33.00	63.60	94.20
Depreciation six days running	55.00	106.00	157.00
Rollers 300 days	40.00	70.00	70.00
Proportion of space and rent	140.00	160.00	160.00
Pressman and feeder	800.00	1000.00	1000.00
Incidental expenses	60.00	70.00	80.00
	$1,128.00	1,469.60	1,561.20
Proportionate expense doing business	900.00	900.00	900.00
Total expense for six days	2,028.00	2,369.60	2,461.20
Total efficiency in hours	1700	1700	1700
Hour cost of full week	$1.14	$1.40	$1.45

The Reason Why

The printer who has but lately started a small printing office is usually a journeyman, with but limited experience on the most vital subject of running a successful business. It is for his benefit that the tables showing the cost of running a cylinder press have been prepared and incidentally to show the cost hour on a group of presses. He is ambitious to take in all the work his friends and low prices will bring him; and if he is called on once or twice a week to figure on a job larger than his press outfit, it is possible he may think he can work up enough trade to burden his business with a cylinder press. These figures are to set him thinking, and that is the reason why they are collated into a table for thoughtful examination. Until he has a certainty of enough cylinder work at the hour cost of doing it, it is best to farm it out to another office.

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COST FIGURES—Cylinder Presswork Based On An Average Cost Hour of $1.50

	Pony	Size of sheet			
	18x25	22x32	25x38	32x44	38x50
Average make-ready	1 hr.	1:30	2:00	2:30	3:40
Average impressions	1500	1300	1100	1000	900
Cost of ink per 1000	$ .25	.30	.40	.45	.60
Cost of average make-ready	1.50	2.25	3.00	3.80	5.40
Average running, 1000	1.00	1.15	1.35	1.50	1.60
Total 1st 1000	$2.75	3.70	4.75	5.75	7.60
Added 1000 impressions	$1.20	1.40	1.70	1.90	2.20
100 copies	$1.65	2.40	3.25	4.00	5.50
200 "	1.80	2.55	3.45	4.20	5.72
300 "	1.95	2.70	3.60	4.10	5.95
400 "	2.10	2.85	3.80	4.60	6.22
500 "	2.25	3.00	4.00	4.80	6.45
600 "	2.35	3.15	4.15	5.00	6.67
700 "	2.45	3.30	4.30	5.20	6.90
800 "	2.55	3.45	4.45	5.40	7.12
900 "	2.65	3.60	4.60	5.60	7.35
1000 "	2.75	3.70	4.75	5.75	7.60
2000 "	3.95	5.10	6.45	7.65	9.80
3000 "	5.15	6.50	8.15	9.55	12.00
4000 "	6.35	7.90	9.85	11.45	14.20
5000 "	7.55	9.30	11.55	13.35	16.40
6000 "	8.75	10.70	13.25	15.25	18.60
7000 "	9.95	12.10	14.95	17.15	20.80
8000 "	11.15	13.50	16.65	19.05	23.00
9000 "	12.35	14.90	18.35	20.95	25.20
10M "	13.55	16.30	20.05	22.85	27.40
1000 Add	1.20	1.40	1.70	1.90	2.20
Slip Sheeting—	$1.00	$1.20	$1.50	$1.80	$2.00

If make ready or half tone requires more time add the excess to the cost total.

Colored Ink—Washing up, $1.00 extra and 20 per cent added to the running figure for extra S. and S. C.

Enamel Paper—Add 25% for black and 30% for colored ink on the scale price of presswork.

The cost of presswork is graded for the size of sheet to be printed and not on the size of the press; consequently, if an office has no pony press, the customer is entitled to the figures for that scale if the work is of a common character; but where registered book work is printed, it should be figured on the next highest scale for the size of the sheet. So a registered medium sheet of 19x25, should be figured at the 22x32 scale, etc.

PLATEN PRESSWORK

Estimated Cost Figure of Impressions Based on the Hour Cost of Eighty Cents

Size of Press	8x12	10x15	14x20
Average impressions per hour	1400	1200	1000
Ink per 1000 impressions	.10	.15	.20
Average cost of make-ready	.25	.35	.50
Cost of running 1000	.55	.70	.90
Total cost of 1000 impressions	.90	1.20	1.60
Added 1000 with ink	.60	.80	1.05
100 impressions	$ .40	.50	.70
200 "	.46	.60	.80
300 "	.53	.70	.90
400 "	.59	.80	1.00
500 "	.65	.90	1.10
600 "	.70	1.00	1.20
700 "	.75	1.05	1.30
800 "	.80	1.10	1.45
900 "	.85	1.15	1.50
1000 "	.90	1.20	1.60
2000 "	1.50	2.00	2.65
3000 "	2.10	2.80	3.70
4000 "	2.70	3.60	4.75
5000 "	3.30	4.40	5.80
6000 "	3.90	5.20	6.85
7000 "	4.50	6.00	7.90
8000 "	5.10	6.80	8.95
9000 "	5.70	7.60	10.00
10000 "	6.30	8.40	11.05
Added 1000 impressions	.60	.80	1.05
Slip-sheeting	.60	.60	.80

If make-ready or half-tone requires more time add the excess.

Colored Ink should add to the above figures 50 cents for wash-up and 15c per 1000 for presswork.

Half-tone work on enamel or fine grade stock, should add 25 per cent for black, and 30 per cent for colored ink.

The presswork figures are to be taken as cost figures, and when the cost of paper, together with the cost of composition, the cost of presswork, and other work going into a job, are assembled together, you then add a percentage for the profit of doing business, and this should be not less than 20 per cent.

In estimating, use these tables, rather than guessing the hour time.

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The Press Make-Ready

Make-ready figures have not been available to any extent. until within the last four or five years. In previous editions of the Price List, it was assumed that the first 1000 impressions of a job of presswork should be loaded with the same expense as the running, that is, if the cost of running 1000 impressions was $1.00, the make-ready should be rated at $1.00, making the first 1000 cost $2.00, and subsequent 1000s, $1.00. Now, in the cost systems properly kept up, the make-ready time is registered separately, and from a number of jobs, figured in this manner we obtain a standard average for the size of the form, and the figures at the head of the press tables are offered as standard, because they represent average actual every day results.

To the printer using the cost system and basing his figures on the time unit, this table is invaluable, because if his time units run short of the price per 100s or 1000s, he should make his cost entry the same as the book figures; and because they are mathematically correct.

The use of photographic reproductions, having superceded wood engravings for practical results in book-printing, and the fine mechanical screen work of the etching processes for the back-ground and shadings of a finished or vignetted illustration plate for printing purposes on cylinder presses, have forced printers to buy more expensive machinery, and by the use of coated papers and high priced inks, a few printers have undertaken to rival the high-class finished productions of the photographer. Consequently the make-ready of such engravings has required so much more skill as to place the labor cost from two to five times higher than necessary for ordinary type printing. Therefore, it is proper that such fine work should be specialized, and sold on its merit; and not in any way be placed on a competitive basis.

The table of presswork on the preceding page is calculated on the basis of $1.50 as the cost hour of cylinder presswork from the pony size up to a size large enough to print a seven column quarto newspaper.

Forty Years Ago

It may be interesting to printers to note by comparison the prices in this edition of the price list and the first edition printed in 1873, forty years apart. Most of the large presses used for job printing were drum cylinders, printing one side of a sheet 25x38.

SELLING PRICES	Quarter Medium	Half Medium	Medium	Double Medium
1873—5000 impressions 10 hour day.	$7.80	10.00	11.00	16.50
1913—5000 impressions 8 hour day.	5.50	7.25	9.43	14.00

And even with this showing, there will be thousands of printers who will scoff at the 1913 figures, as being extravagantly high.

Presswork on a Weekly Newspaper

Without Figuring Paper or Composition

	4 pps 6 cols 1 form	8 pps 6 cols 2 forms	4 pps 7 cols 1 form	8 pps 7 cols 2 forms
Column rules, stone room and chases investment	$50.00	$100.00	$65.00	$120.00
Interest and depreciation, one year	7.50	15.00	10.25	18.00
Per week	.15	.30	.21	.36
Figures for 1000 copies—				
Make-up	3.00	6.00	4.00	8.00
Lock-up	.50	1.00	.60	1.20
Make-ready on press	1.50	3.00	1.80	3.60
Total cost of above	5.15	10.30	6.61	13.16
Running 1000 copies	1.60	3.20	2.00	4.00
Folding	.88	.88	.88	.88
Cutting	.20	.20	.20	.20
Mailing	1.50	1.75	1 75	2.00
Total cost	9.33	16.33	11.44	20.24
Adding 10 per cent	.97	1.67	1.16	2.01
Selling value first 1000	$10.30	$18.00	$12.60	$22.05
Additional 100s—				
Running	.16	.32	.20	.40
Folding	.9	.9	.9	.9
Mailing	.15	.18	.18	.20
Total labor	.40	.59	.47	.69
Adding 10 per cent	.4	.6	.5	.7
Selling value 100s	.44	.65	.52	.86

Cost of Presswork for Outside Parties

Forms being brought in ready for press.

Make ready	$1.50	3.00	1.80	3.60
Running per 100	.16	.32	.20	.40
Cost of presswork for first 1000	$1.66	3.32	2.00	4.00
Added 100s	.16	.32	.20	.40
500 copies	$2.30	4.60	2.80	5.60
1000 copies	$3.10	6.20	3.80	7.60
Added 100	.16	.32	.20	.40

These newspaper cost figures for first 1000 may be reduced 20 per cent by using a soft blanket; but the reduction will mainly come off the make-ready.

The above figures are subject to a **ten per cent increase** for selling values.

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PAMPHLET BINDING

From a careful consideration of the hour time and output in the Bindery, as given out by individuals and the average cost figures, this reconstructed table shows more than a ten per cent increase in the cost of binding labor. The cost figures here given may be lessened in large editions, where folding machines may be used instead of hand labor. Conditions of trade make it impossible to put any portion of the work on a piece scale, and with the normal differences of ability between girls in delivering work, there will be great variations in the time tickets. There are urgent demands for increasing wages, and coupled with the growing demand for female help in all branches of trade, there is no question but that cost of labor must continue to advance.

As soon as bindery managers will seriously take up the cost question of operating expenses, there will be a marked advance beyond present prevailing rates. In the meantime the printer who adheres to the cost figures herein set forth, may reap a little advantage from the present ignorance; and is only anticipating but a short time, when the binder will be wise to his costs.

COST FIGURES—Pamphlet Binding, Side Stitch

Folded forms of 7½x10½ inches or under, the drawn-on cover figure including folding of cover.

Forms of Pages	Pages	Folds	Folding	Gathering	Cover and Fold	Wire Stitch	Trim	Total
4	4	1	.40		2.00	1.00	.50	$3.90
8	8	2	.80		2.00	1.00	.50	4.30
8-4	12	3	1.20	.70	2.00	1.00	.55	5.45
16	16	3	1.20		2.00	1.00	.55	4.75
8, 8	16	4	1.60	.70	2.00	1.00	.55	5.85
8, 8, 4	20	5	2.00	1.00	2.00	1.00	.60	6.60
16, 4	20	4	1.60	.70	2.00	1.00	.60	5.90
8, 8, 8	24	6	2.40	1.00	2.00	1.00	.70	7.10
16, 8	24	5	2.00	.70	2.00	1.00	.70	6.40
8, 8, 8 ,4	28	7	2.80	1.30	2.00	1.00	.75	7.85
16, 8, 4	28	6	2.40	1.00	2.00	1.00	.75	7.15
32	32	4	1.60		2.00	1.00	.75	5.35
8, 8, 8, 8	32	8	3.20	1.30	2.00	1.00	.75	8.25
16, 8, 8	32	7	2.80	1.00	2.00	1.00	.75	7.55
16, 16	32	6	2.40	.70	2.00	1.00	.75	6.85
16, 16, 4	36	7	2.80	1.00	2.05	1.05	.85	7.75
8, 8, 8, 8, 4	36	9	3.60	1.60	2.05	1.05	.85	9.15
32, 4	36	5	2.00	.70	2.05	1.05	.85	6.65
32, 8	40	6	2.40	.70	2.05	1.05	.90	7.10
8, 8, 8, 8, 8	40	10	4.00	1.60	2.05	1.05	.90	9.60
16, 16, 8	40	8	3.20	1.00	2.05	1.05	.90	8.20
16, 8, 8, 8	40	9	3.60	1.60	2.05	1.05	.90	9.20
16, 16, 16	48	9	3.60	1.00	2.10	1.10	1.00	8.80
, 8, 8, 8, 8, 8	48	12	4.80	1.90	2.10	1.10	1.00	9.90

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Pamphlet Binding, Side Stitch—Continued

Forms of Pages	Pages	Folds	Folding	Gathering	Cover and Fold	Wire Stitch	Trim	Total
8, 8, 8, 8, 8, 8, 8.....	56	14	5.60	2.20	2.15	1.15	1.10	12.20
16, 16, 16, 8.....	56	11	4.40	1.30	2.15	1.15	1.10	10.10
16, 16, 16, 16.....	64	12	4.80	1.30	2.20	1.20	1.20	10.70
8 forms of 8.....	64	16	6.40	2.50	2.20	1.20	1.20	13.50
4 forms of 16 and 8	72	14	5.60	1.60	2.25	1.25	1.25	11.95
9 " 8.....	72	18	7.20	2.80	2.25	1.25	1.25	14.75
5 " 16.....	80	15	6.00	1.60	2.30	1.30	1.30	12.50
10 " 8.....	80	20	8.00	3.10	2.30	1.30	1.30	16.00
5 " 16 and 8	88	17	6.80	1.90	2.35	1.35	1.25	13.75
11 " 8.....	88	22	8.70	3.40	2.35	1.35	1.35	17.25
6 " 16.....	96	18	7.20	1.90	2.40	1.40	1.40	14.30
12 " 8.....	96	24	9.60	3.70	2.40	1.40	1.40	18.50
6 " 16 and 8	104	20	8.00	2.20	2.45	1.45	1.45	15.55
7 " 16.....	112	21	8.40	2.20	2.50	1.50	1.50	16.20
8 " 16.....	128	24	9.60	2.50	2.60	1.60	1.60	17.90
9 " 16.....	144	27	10.80	2.80	2.70	1.70	1.70	19.70
10 " 16.....	160	30	12.00	3.10	2.80	1.80	1.80	21.50
11 " 16.....	176	33	13.20	3.40	2.90	1.90	1.90	23.30
12 " 16.....	192	36	14.40	3.70	3.00	2.00	2.00	25.10
13 " 16.....	208	39	15.60	4.00	3.10	2.10	2.10	26.90

Additional signatures of 8 pages, add $1.25; for 16 page signatures, add $1.80.

SIDE STITCHING

Extra Stitches Over Two—20 cents per 1000.

Enamel Paper—Add 15% to above cost figures.

Quarto Forms—On pages 8x11 and over, add 10 per cent.

Cover Stock—Heavier than 20x25-65, add 25c per 1000 covers.

Cover Scoring—First 1000, $1.50; add. 1000s, $1.00.

Covering With Glue—Add 40c per 1000.

Oblong Forms—Add 10 per cent to scale figures.

Tipping in Single Leaves—On outside of section, $1.00 per 1000; in center of section. $1.25 per 1000; if cut in and tipped $1.75 per 1000.

Re-enforcing—Front and back, 1000 books, $7.00.

Flush Cloth Backs—Add for under 8 inches, $3.50 per 1000; copies; leatherette backs, $2.50. Over 7 inches to 12 inches; cloth, $5.00 for 1000, and leatherette, $3.50.

Without Cover—Deduct the price in cover column, and 65c less for gathering, inserting and trimming.

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String Pamphlets—Punching one hole and stringing $2.20.

COST FIGURES—Pamphlet Binding, Saddle Stitch

Folded forms of 7½x10½ inches or under, the cover figure including folding of cover.

Forms of Pages	Pages	Folds	Folding	Inserting	Cover and Fold	Wire Stitch	Trim	Total
4	4	1	.40		1.00	1.00	.50	$2.90
8	8	2	.80		1.00	1.00	.50	3.30
8-4	12	3	1.20	.70	1.00	1.00	.55	4.45
16	16	3	1.20		1.00	1.00	.55	4.75
8, 8	16	4	1.60	.70	1.00	1.00	.55	5.85
8, 8, 4,	20	5	2.00	1.00	1.00	1.00	.60	5.60
16, 4	20	4	1.60	.70	1.00	1.00	.60	4.90
8, 8, 8	24	6	2.40	1.00	1.00	1.00	.70	6.10
16, 8	24	5	2.00	.70	1.00	1.00	.70	5.40
8, 8, 8 ,4	28	7	2.80	1.30	1.00	1.00	.75	6.85
16, 8, 4	28	6	2.40	1.00	1.00	1.00	.75	6.15
32	32	4	1.60		1.00	1.00	.75	4.35
8, 8, 8, 8	32	8	3.20	1.30	1.00	1.00	.75	7.25
16, 8, 8	32	7	2.80	1.00	1.00	1.00	.75	6.55
16, 16	32	6	2.40	.70	1.00	1.00	.75	5.85
16, 16, 4	36	7	2.80	1.00	1.05	1.05	.85	6.75
8, 8, 8, 8, 4	36	9	3.60	1.60	1.05	1.05	.85	8.15
32, 4	36	5	2.00	.70	1.05	1.05	.85	5.65
32, 8	40	6	2.40	.70	1.05	1.05	.90	6.10
8, 8, 8, 8, 8	40	10	4.00	1.60	1.05	1.05	.90	8.60
16, 16, 8	40	8	3.20	1.00	1.05	1.05	.90	7.20
16, 8, 8, 8	40	9	3.60	1.60	1.05	1.05	.90	8.20
16, 16, 16	48	9	3.60	1.00	1.10	1.10	1.00	7.80
8, 8, 8, 8, 8, 8	48	12	4.80	1.90	1.10	1.10	1.00	8.90
8, 8, 8, 8, 8, 8, 8	56	14	5.60	2.20	1.15	1.15	1.10	11.20
16, 16, 16, 8	56	11	4.40	1.30	1.15	1.15	1.10	9.10
16, 16, 16, 16	64	12	4.80	1.30	1.20	1.20	1.20	9.70
8 forms of 8	64	16	6.40	2.50	1.20	1.20	1.29	12.50

Beyond 64 pages, the saddle stitch is not available, except on thin paper. The notes under side-stitching tables are applicable, except for re-enforcing and covering with glue.

The chaotic condition of bindery figures, makes one fear to make a cost table that will satisfy any considerable number of printers. We believe a critical examination of our bindery tables, with the advancing prices, will average more nearly correct than any yet presented. They are safe for cost figures.

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Miscellaneous Bindery Figures

Selling Figures to Customers

Addressing Wrappers or Envelopes from printed mail list, per 1000, $1.00. From addressograph plates, 60c per 1000.

Wrapping for mail, per 1000, $1.25.

Eyeletting, first 100 ..... .50
Additional 100s ..... .40

Inserting in envelopes, No. 10 and under per 100 ..... $ .15

Numbering, single 500 ..... .40
Additional 100s ..... .05
Double numbers, 500 ..... .75
Additional 100s ..... .10
Triplicate numbers, 500 ..... 1.20
Additional 100s ..... .15

Perforating—First cut per 100 sheets ..... .20
Additional for each time through, 100 sheets ..... .05

Paging, per 100 ..... .05

Punching of loose leaf, one round hole, 500 sheets or less. .60
Additional 100s ..... .06
Two holes, 500 leaves ..... .70
" " additional 100s ..... .06
For order blanks, two holes, 1000 ..... .30
Additional 1000 ..... .20
One slotted hole, 500 or less ..... .60
Additional 100 sheets ..... .06
Two slotted holes, 500 or less ..... .75
Additional 100 sheets ..... .10

Round Cornering, pamphlets, 2 corners up to 100 pages, first 100 ..... .20
Additional 100 books ..... .05
Cards, four corners, first 100 ..... .20
Additional 100s ..... .05

Tableting, 5½x8½ and under, each ..... .02
8½x11 " " " ..... .03
11x14 " " " ..... .04
12x18 " " " ..... .05

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BINDERY COST WORK.

There is not enough cost information in connection with the output of independent binderies to give other than approximate figures. The figures here given, most of them, were used in the 1912 price list, and were supposed to carry a profit. After two years of trial, we believe they are available for cost figures, and are recommended to printers as fairly reliable for estimating purposes.

Ruling for Blanks and Blank Books

Demy or smaller—Sheets of Paper—Times Through Under 20 down pens.	100	250	500	1000	Added 100
One run	$0.90	1.00	1.10	1.40	0.05
Two runs	1.50	1.70	2.00	2.50	.08
Three runs	2.00	2.25	2.75	3.25	.12
Four runs	2.50	2.80	3.30	4.00	.15
Double Cap or smaller—Under 40 down pens.					
One run	1.00	1.25	1.60	2.00	.06
Two runs	1.80	2.10	2.50	3.10	.12
Three runs	2.50	2.85	3.50	4.25	.15
Four runs	2.75	3.50	4.10	5.00	.18
Double Demy or smaller—Under 60 down pens,					
One run	1.50	2.00	2.75	3.25	.10
Two runs	2.25	2.75	3.50	4.25	.20
Three runs	3.00	3.50	4.25	5.25	.25
Four runs	3.75	4.25	5.00	6.25	.30
Double Medium or smaller—Under 80 down pens.					
One run	2.00	2.50	3.00	3.75	,10
Two runs	3.00	3.50	4.00	5.00	.20
Three runs	4.00	4.50	5.00	6.25	.25
Four runs	5.00	5.50	6.00	7.50	.30

The charges for ruling should be governed by the number of down pens, and not by the size of paper designated.

Fancy Border Ruling on Printed Blank Books, for 100 pages, $1.25; added 100 pages, 20 cents.

Time ruling, $1.20 an hour.

Printers will do well to consider that these cost prices are just reasonable for good work. The ruling machine is a regular equipment for the bindery, and printers without binderies should not cut these figures.

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Cost Printing of Book Headings

Not exceeding three lines of type.

	Pages or Impressions				
	300	400	500	600	Added 100s
Double Medium					
Composition	$4.00	$4.00	$4.00	$4.00	.....
Presswork	3.25	3.35	3.45	3.55	.10
Total	$7.25	$7.35	$7.45	$7.55	$0.10
Double Demy or Super Royal.					
Composition	$4.00	$4.00	$4.00	$4.00	.....
Presswork	2.40	2.50	2.60	2.70	.10
Total	$6.40	$6.50	$6.60	$6.70	.10
Double Cap or Royal.					
Composition	$3.00	$3.00	$3.00	$3.00	.....
Presswork	2.40	2.50	2.60	2.70	.10
Total	$5.40	$5.50	$ 5.60	$5.70	.10
Medium.					
Composition	$2.00	$2.00	$2.00	$2.00	.....
Presswork	2.00	2.10	2.20	2.30	.10
Total	$4.00	$4.10	$4.20	$4.30	.10
Demy.					
Composition	$1.75	$1.75	$1.75	$1.75	.....
Presswork	2.00	2.10	2.20	2.30	.10
Total	$3.75	$3.85	$3.95	$4.05	.10
Cap.					
Composition	$1.50	$1.50	$1.50	$1.50	.....
Presswork	2.00	2.10	2.20	2.30	.10
Total	$3.50	$3.60	$3.70	$3.80	.10

Estimated Cost of Binding E. and B. Blank Books

Without ruling, printing or paper

Cap 300 pages	$ 4.20
Additional 100 pages	.30
Demy 300 pages	5.15
Additional 100 pages	.35
Medium 300 pages	6.10
Additional 100 pages	.40
Double Cap 300 pages	7.00
Additional 100 pages	.45
Double Demy 300 pages	8.25
Additional 100 pages	.50
Double Medium 300 pages	10.00
Additional 100 pages	.55

Three quarter binding will reduce the cost per 100 pages on Cap, 30c; on Demy, 40c; on Medium, 50c; on Double Cap, 50c; on Double Demy, 60c; on Double Medium, 70c.

Half binding will reduce the cost per 100 pages on cap, 50c; on Demy, 70c; on Medium 90c; on Double Cap, $1.00; on Double Demy, $1.20; on Double Medium, $1.40.

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BLANK BOOKS—RECORDS, JOURNALS, ETC.

Printed Headings, E. and B. Binding

300 Pages.	Cap 18 lb.	Demy 28 lb.	Medium 36 lb.
90 sheets of paper at 30c	$ .97	$1.51	$2.19
Handling cost	.15	.20	.25
Ruling estimated	1.50	1.75	2.00
Composition and presswork	3.50	3.75	4.00
Leather and other stock	1.00	1.50	2.00
Folding, gathering and sewing	1.20	1.40	1.60
Forwarding and finishing	2.00	2.25	2.50
Cost figures for 300 pages	$10.32	12.36	14.54
Adding 20 per cent	2.06	2.47	2.91
Selling price of 300 pages	**$12.38**	**14.83**	**17.45**
Added 100 pages	1.60	1.70	2.40

Added Books in Same Order

Paper, ruling and presswork	$1.40	$2.05	$2.90
Folding, gathering and sewing	1.10	1.20	1.40
Leather and other stock	.90	1.30	1.80
Forwarding and finishing	1.50	1.75	2.00
Cost of added books	$4.90	7.35	8.10
Adding 20 per cent	.98	1.47	1.62
Selling added books	**$5.88**	**7.82**	**9.72**

Extras—To add to selling price of blank books

Index in front, cut with gothic flush tabs, paper and ruling, Cap, $1.50; Demy, $1.60; Medium and Double Cap, $1.70; Double Demy, $1.80; Double Medium, $2.00.

Index, through with extension metal or leather tabs. Paper and ruling, Cap, $1.50; Demy, $1.60; Medium and Double Cap, $1.70; Double Demy, $1.80; Double Medium, $2.00.

Canvas covers, Cap, $1.50; Demy, $1.75; Medium, $2.; Double Cap, $2.25; Double Demy, $2.50; Double Medium, $3.00.

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Blank Books--Records, Journals, Ledgers, Etc.

Printed headings, full bound ends and bands

300 pages	Double Cap 36 lb.	Double Demy 56 lb.	Double Medium 72 lb.
90 sheets of paper	$1.94	3.00	4.38
Handling cost	.19	.30	.44
Ruling estimated	3.00	4.00	5.00
Composition and presswork	5.40	6.40	7.25
Leather and other stock	2.00	3.00	4.00
Folding, gathering and sewing	1.50	1.75	2.00
Forwarding and finishing	3.50	3.50	4.00
Cost of 300 pages	$17.53	21.35	27.07
Adding 20 per cent	3.51	4.39	5.41
Selling price of 300 pages	**$21.04**	**26.34**	**32.48**
Added 100 pages	1.70	2.35	3.10

Omitting the Printing

Selling price of 300 pages	$14.65	18.65	22.80
Added 100 pages	1.60	2.20	2.90
Three-quarter binding will reduce the price per 100 pages	.30	.40	.50
Half-binding smooth back will reduce the price per 100 pages	.50	.70	.90

Extras—To add to selling price of blank books

Index in front, cut with gothic flush tabs, paper and ruling. Cap, $1.50; Demy, $1.60; Medium and Double Cap, $1.70; Double Demy, $1.80; Double Medium, $2.00.

Index through with extension metal or leather tabs. Paper and ruling, Cap, $1.50; Demy $1.60; Medium and Double Cap, $1.70; Double Demy, $1.80; Double Medium, $2.00.

Canvas covers, Cap, $1.50; Demy, $1.75; Medium, $2.; Double Cap, $2.25; Double Demy, $2.50; Double Medium, $3.00.

The foregoing figures are far in excess of any other price list issued, and the main difference is in the cost of composition and presswork, the only items of profit to the printer. The quotation of $2.00 for the composition and presswork on a 600 page Medium or Double Cap, has no excuse for appearance in any price list.

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JOB COST BINDING

Without numbering and one perforation.

Quarter Cap or up to 4x12	Check.	Duck.	Hf. Bdg.
Single books of 100 or less leaves	$0.15	$0.40	$0.75
Additional books in same order	.10	.30	.65
Twenty books or over, per book	.10	.25	.60
Single books of 200 leaves, or over 100	.20	.45	.80
Added books in same order	.12	.35	.70
Books of 50 leaves, orders over 20	.08	.20	.50
Quarter Folio or up to 5½x17			
Single books of 100 or less leaves	.25	.50	.90
Additional books in same order	.20	.40	.80
Twenty books or over, per book	.15	.15	.75
Single books of 200 leaves, or over 100	.30	.60	1.00
Additional books in same order	.25	.50	.90
Twenty books or over, per book	.20	.40	.80
Half Sheet Cap, or up to 5½x22			
Single books of 100 or less leaves	.30	.60	1.10
Additional books in same order	.25	.50	.90
Twenty books or over, per book	.20	.40	.40
Single books of 200 leaves, or over 100	.35	.65	1.10
Additional books in same order	.30	55.	1.00
Twenty books or over, per book	.25	.40	.90
Half Sheet, Folio, Demy, or Medium, either way			
Single books of 100 or less leaves	.40	.70	1.10
Additional books in same order	.30	.60	1.00
Twenty books or over, per book	.25	.45	.75
Single books of 200 leaves, or over 100	.45	.75	1.15
Additional books in same order	.35	.65	1.05
Twenty books or over, per book	.30	.50	.50
Full Sheet Cap			
Single books of 100 or less leaves	.45	.75	1.15
Additional books in same order	.35	.65	1.05
Twenty books or over, per book	.30	.50	.80
Single books of 200 leaves, or over 100	.40	.80	1.20
Additional books in same order	.40	.70	1.10
Twenty books or over, per book	.35	.55	.85

These figures are for small quantities. For instance, if a form is printed with five on, say for 100 books, 100 single sheets, the figures may be 50 per cent lower. Bindery prices are generally too low, and for this reason there should be but light discounts from the above figures.

Numbering—500 single numbers 40c; added 100s, 5c; 500 double numbers 60c; 1,000 double numbers, 90c; over 1,000, 80c per M duplicate; 500 triplicate numbers, $1.00; 1,000, $1.30; over 1,000, $1.20 per M triplicates.

Perforating—500 perforations, 40c; 1,000, 50c.

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A COMPARATIVE TYPE SCALE.

Using **Pica measure**, the number of ems in a line for each other size of type, will be found following the pica ems.

Pica.	11 pt.	10 pc.	9 pt.	8 pt.	7 pt.	6 pt.	Pica.	11 pt.	10 pt.	9 pt.	8 pt.	7 pt.	6 pt.
10½	11	13	14	16	18	21	30½	33	37	41	46	52	61
11	12	13	15	17	19	22	31	34	37	41	47	53	62
11½	13	14	15	17	20	23	31½	34	38	42	47	54	63
12	13	14	16	18	21	24	32	35	38	43	48	55	64
12½	14	15	17	19	21	25	32½	35	39	43	49	56	65
13	14	16	17	20	22	26	33	36	40	44	50	57	66
13½	15	16	18	20	23	27	33½	37	40	45	50	57	67
14	15	17	19	21	24	28	34	37	41	45	51	58	68
14½	16	17	19	22	25	29	34½	38	41	46	52	59	69
15	16	18	20	23	26	30	35	38	42	47	53	60	70
15½	17	19	21	23	27	31	35½	39	43	47	53	61	71
16	17	19	21	24	27	32	36	39	43	48	54	62	72
16½	18	20	22	25	28	33	36½	40	44	49	55	63	73
17	19	20	23	26	29	34	37	40	44	49	56	63	74
17½	19	21	23	26	30	35	37½	41	45	50	56	64	75
18	20	22	24	27	31	36	38	41	46	51	57	65	76
18½	20	22	25	28	32	37	38½	42	46	51	58	66	77
19	21	23	25	29	23	38	39	43	47	52	59	67	78
19½	21	23	26	29	33	39	39½	43	47	53	59	68	79
20	22	24	27	30	34	40	40	44	48	53	60	69	80
20½	22	25	27	31	35	41	40½	44	49	54	61	69	81
21	23	25	28	32	36	42	41	45	49	55	62	70	82
21½	23	26	29	32	37	43	41½	45	50	55	62	71	83
22	24	26	29	33	38	44	42	46	50	56	63	72	84
22½	25	27	30	34	39	45	42½	46	51	57	64	73	85
23	25	28	31	35	39	46	43	47	52	57	65	74	86
23½	26	28	31	35	40	47	43½	47	52	58	65	75	87
24	26	29	32	36	41	48	44	48	53	59	66	75	88
24½	27	29	33	37	42	49	44½	49	53	59	67	76	89
25	27	30	33	38	43	50	45	49	54	60	68	77	90
25½	28	31	34	38	44	51	45½	50	55	61	68	78	91
26	28	31	35	39	45	52	46	50	55	61	69	79	92
26½	29	32	35	40	45	53	46½	51	56	62	70	80	93
27	29	32	36	41	46	54	47	51	56	63	71	81	94
27½	30	33	37	41	47	55	47½	52	57	63	71	81	95
28	31	34	37	42	48	56	48	52	58	64	72	82	96
28½	31	34	38	43	49	57	48½	53	58	65	73	83	97
29	32	35	39	44	50	58	49	53	59	65	74	84	98
29½	32	35	39	44	51	59	49½	54	59	66	74	85	99
30	33	36	40	45	51	60	50	55	60	67	75	86	100

Fractions less than one-half an em are omitted while those of one-half or over are counted a full em.

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Printing on One Side — Paper 17x28

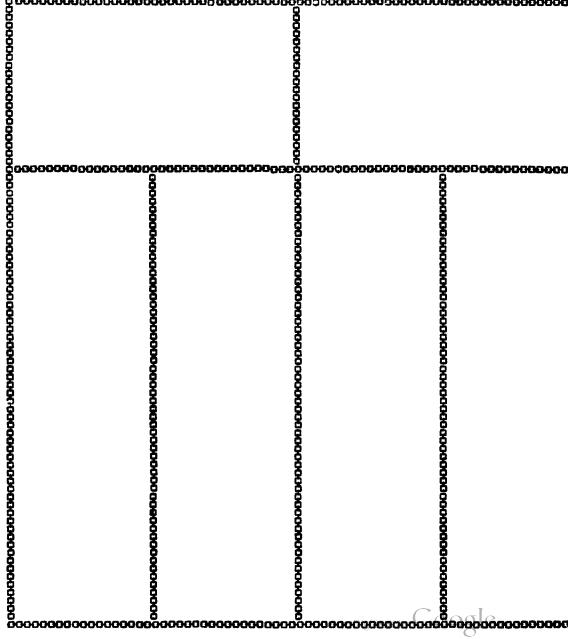
Type Form, 15x26 Inches
390 Square Inches

This diagram provides for hand set full length lines, and may be separated, part of the space to go nearer the middle.

These panels may be in two or three columns, the second measure 7 inches, and if set on machine will be double slug, adding one half more to measurement.

If the lower diagram can be used the measure will be 3½ inches, and a good width for 12 point display.

The 12 point type surface of this form is 14,000 ems, and allowing for large display type should not be rated at less than $15.00 for hand composition. If one half of the space can be machine set the cost would be $5.40, and hand set for the balance, the entire cost of composition would be about $12,00.



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Double Cap Whole Sheet, Printing One Side

Paper size 17x28 inches, type form 15x26; 390 square inches, printing one side only. Paper 28 lb. at 10c, $2.80 per ream; 56c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 56c	$ 1.18	$ 1.18	$ .59
Handling and cutting	.20	.20	.02
Machine composition, 390 sq. in	13.70	10.60	....
Makeup and lockup	3.00	3.00	....
Presswork	2.55	2.55	.14
Cost of 200 copies	$20.63	17.53	.75
Adding 20 per cent	4.13	3.41	.15
Selling price of 200 copies	**$24.02**	**20.94**	**.90**
" " " 500 "	26.72	23.64	.90
" " " 1000 "	31.22	28.14	.90
Added 100 copies	.90	.90	.90

If in two colors add for the first 200 $7.00, and for the added 100s, 30 cents.

Don't imagine for one minute that the makeup is too high, because there are liable to be a number of lines hand set.

Handbill or Poster--on Double Cap, with two halftones, type form 15x22 inches, madeup machine border, 330 sq. inches, 12,000 ems 12 pt., in two colors red and black, on enamel paper, 30 lb. at 8c, $2.40 per ream, costing 48c, per 100 sheets.

Cost Estimate	200 Copies 10-Pt.	Added 100
220 sheets	$ 1.05	$ .53
Handling and cutting	.20	.04
Comp. actual hand time 12½ hours	16.00	....
Makeup and lockup	2.50	....
Presswork in two colors	7.00	.30
Red ink	1.50	.05
Cost of 200 copies	$28.26	.92
Adding 20 per cent	5.65	.18
Selling price of 200 copies	**$33.91**	**1.10**
" " " 500 "	37.21	1.10
" " " 1000 "	42.71	1.10
Added 100s	1.10	1.10

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Four Page Form of Double Cap

Type page 12x15 inches.
One page 180 square inches.
4 pages 720 square inches.

This form is printed on 28x34
double-double cap.
Paper page 14x17 inches.

Newspaper form 5 cols.
15 ems wide

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Double Cap Whole Sheet—Four Page Form

Paper size 17x28 inches; paper page 14x17, type page 12x15: one page 180 sq. in.: 4 pages 720 sq. in.: using double size paper for form. Paper 28 lb. at 10c. 56c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 56c	$ 1.18	$ 1.18	$ .59
Handling and cutting	.20	.20	.02
Machine comp. 720 sq. in.	25.20	19.40	...
Makeup and lockup	4.00	4.00	...
Presswork	3.45	3.45	.17
Folding 1 fold	.20	.20	.10
Cost of 200 copies	34.23	28.43	.88
Adding 20 per cent	6.85	5.64	.17
Selling price of 200 copies	**$41.08**	**34.12**	**1.05**
" " " 500 "	44.23	37.27	1.05
" " " 1000 "	49.48	42.52	1.05
Added 100 copies	1.05	1.05	1.05

Hand Composition

Paper, presswork and stitching	5.03	5.03	.88
Hand composition	100.80	59.00	...
Makeup and lockup	6.00	6.00	...
Cost of 200 copies	111.83	70.03	.88
Adding 20 per cent	22.32	14.00	.17
Selling price of 200 copies	**$134.20**	**84.03**	**1.05**
" " " 500 "	137.35	87.18	1.05
" " " 1000 "	142.60	92.43	1.05
Added 100 copies	1.05	1.05	1.05

The above estimate for presswork is to use paper 28x34, an unusual size outside of large cities; and if printed in two forms would increase the selling price of presswork $2.00 for the first 200 copies, and for added 100s 20 cents.

The difference between hand and machine composition is so great that figuring for hand work is out of the question on straight composition.

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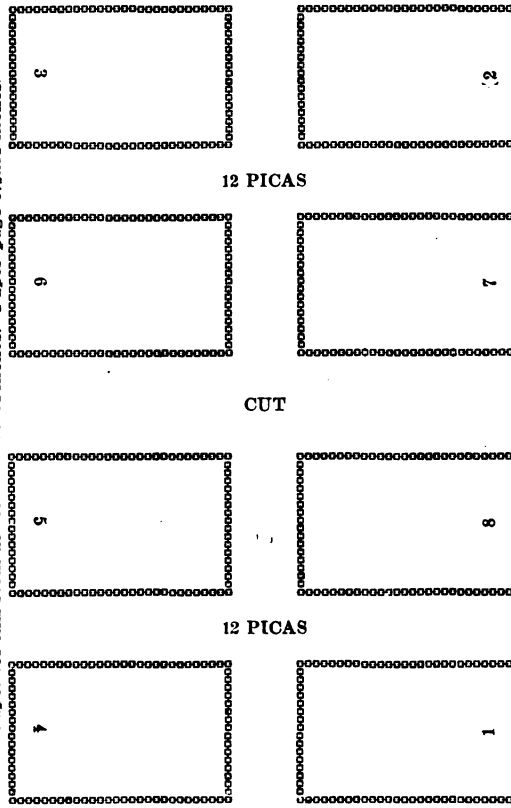
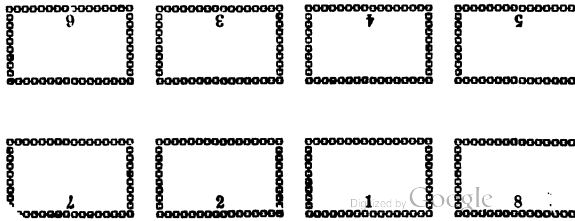
Double Cap, Eight Page Diagram—Work and Turn

Paper for this form double size—28x34 inches. Paper page 8½x14 inches.



Type page 6½x12 inches. One page 78 square inches. Eight pages 624 square inches.

Eight Page Oblong—Imposed from Center



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Double Cap Whole Sheet—Eight Page Form

Paper size 17x28 inches; paper page 8½x14, type page 6½x12 inches—one page 78 sq. in.—8 pages 624 sq. in: using double size paper for form. Paper 28 lb. at 10c.—56c for 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 56c	$ 1.18	$ 1.18	$ .59
Handling and cutting	.20	.20	.02
Machine comp. 624 sq. in.	21.84	16.85	...
Makeup and lockup	4.00	4.00	...
Presswork one form	3.45	3.45	.17
Folding and stitching	.72	.72	.24
Cost of 200 copies	$31.39	26.40	1.02
Adding 20 per cent	6.28	5.28	.20
Selling price of 200 copies	**$37.67**	**31.68**	**1.22**
" " " 500 "	41.33	35.34	1.22
" " " 1000 "	47.43	41.44	1.22
Added 100 copies	1.22	1.22	1.22

Hand Composition

Paper, presswork and stitching	$ 5.55	$ 5.55	1.02
Hand composition	87.36	51.17	....
Makeup and lockup	6.00	6.00	....
Cost of 200 copies	$ 98.91	62.72	1.02
Adding 20 per cent	19.78	12.54	.20
Selling price of 200 copies	**$118.69**	**75.26**	**1.22**
" " " 500 "	122.35	78.92	1.22
" " " 1000 "	128.45	85.02	1,22
Added 100 copies	1.22	1.22	1.22

The above estimate for presswork is to use paper 28x34, an unusual size outside of large cities; and if printed in two forms would increase the selling price of presswork $2.00 for the first 200 copies, and for added 100s 20 cents.

The difference between hand and machine composition is so great that figuring for hand work is out of the question on straight composition.

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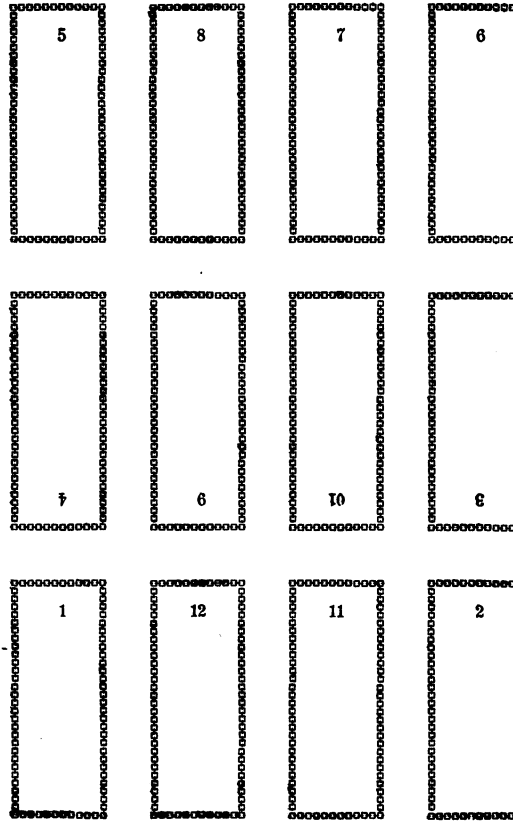
Twelve Page Form Without Cutting

Paper for this form, double size, 28x34

Paper page, 7x11½ inches



Type page 5x9 inches

One page 45 square inches

Twelve pages 540 square inches

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Double Cap—Full Sheet—12 Page Form

Paper size 17x28; paper page 7x11½—type page 5x9 inches, 45 sq. inches, 540 sq. inches for 12 pages. Paper 28 lb. at 10c. Per ream $2.80; per 100 sheets 56c.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 56c	$ 1.18	$ 1.18	$ .59
Handling and cutting	.20	.20	.02
Machine comp. 540 sq. in.	18.90	14.60	...
Makeup and lockup	6.00	6.00	...
Presswork	3.45	3.45	.17
Folding and stitching	.85	.85	.35
Cost of 200 copies	$30.58	26.28	1.13
Adding 20 per cent	6.12	5.26	.23
Selling price of 200 copies	**$36.70**	**31.54**	**1.36**
" " " 500 "	40.78	35.62	1.36
" " .. 1000 "	47.58	42.42	1.36
Added 100 copies	1.36	1.36	1.36

Hand Composition

Paper. presswork and stitching	$ 5.68	5.68	1.13
Hand composition	75.60	44.30	....
Makeup and lockup	6.00	6.00	....
Cost of 200 copies	$87.28	55.98	1.13
Adding 20 per cent	17.46	11.20	.23
Selling price of 200 copies	**$104.74**	**67.18**	**1.36**
" " " 500 "	108.82	71.26	1.36
" " " 1000 "	115.62	78.06	1.36
Added 100 copies	1.36	1.36	1.36

Cover Forms Not Included

The above estimate for presswork is to use paper 24x38, an unusual size outside of large cities; and if printed in two forms would increase the selling price of presswork $2.00 for the first 200 copies, and for added 100s 20 cents.

The difference between hand and machine composition is so great that figuring for hand work is out of the question on straight composition.

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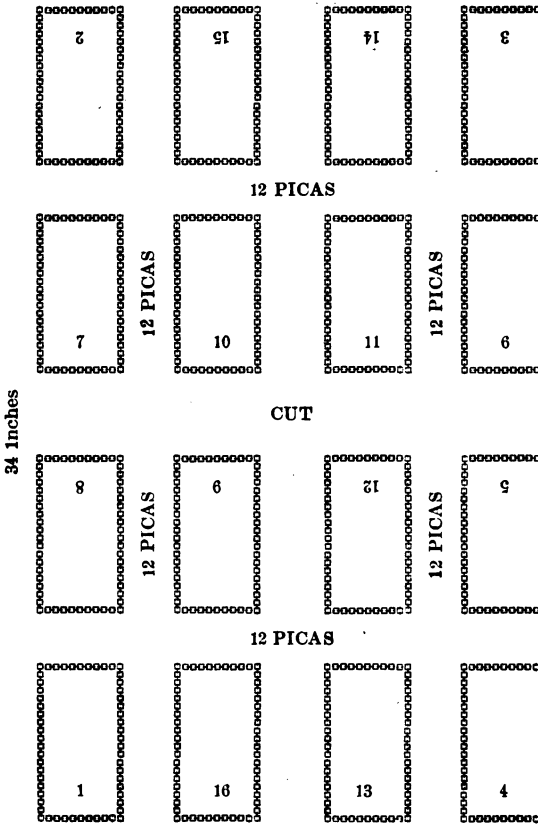
Double Cap—Sixteen Page Form

Paper page 7x8½ inches.

28 inches



Type page 5x7 inches—35 sq. inches.

560 sq. inches in 16 pages.

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Double Cap—Full Sheet—16 Page Form

Eight pages on each side—paper page 7x8½ inches, type page 5x7 inches—one page 35 sq. inches—16 pages 560 sq. inches. Using double size paper for form. Paper 28 lb. at 10c. 56c for 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 56c	$ 1.18	$ 1.18	$.59
Handling and cutting	.20	.20	.02
Machine composition 560 sq. in.	19.60	15.22	...
Makeup and lockup	6.00	6.00	...
Presswork 200 copies	3.45	3.45	.17
Folding and stitching	.75	.75	.25
Cost of 200 copies	$31.18	26.80	1.03
Adding 20 per cent	6.24	5.36	.21
Selling price of 200 copies	**$37.42**	**32.16**	**1.24**
" " " 500 "	41.24	35.88	1.24
" " " 1000 "	47.44	42.08	1.24
Added 1000 copies	12.40	12.40	1.24

The composition figures are for ordinary form of book or pamphlet, work, and without cover.

Table work will add to either set of composition figures one half more or double price.

Hand Composition

Add to any number of copies	$70.56	36.80

An Extra Color Form

Makeup and lockup	$ 4.00	$ 4.00	...
Presswork 200 copies	4.75	4.75	.20
Cost of 200 copies	8.75	8.75	.20
Adding 20 per cent	1.75	1.75	.04
Adding for first 100 copies	10.50	10.50	
Price for added 100s	.24	.24	.24

The presswork is based on using a double size paper. If printed in two forms the presswork will add $2.00 to the first 200 and 23 cents for each added 100.

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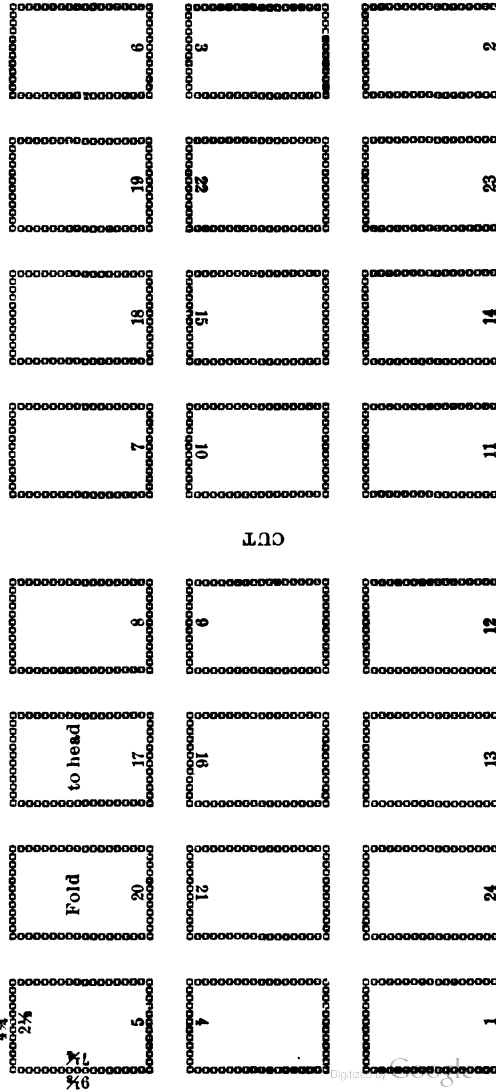

Paper page 4¼x9⅝ inches—Printing on 28x34 sheet of paper—Type page 2⅛x7½ inches.
one page 15 square inches.—24 pages 432 square inches.

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Double Cap—Full Sheet—24 Page Form

Twelve pages on each side—paper page 4½x9½ inches—type 2⅝x7¼ inches—one page 18 sq. inches—24 pages 432 sq. inches. Using double size paper. Paper 28 lb. at 10c. 56c for 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets 17x28, at 56c.....	$ 1.18	1.18	.59
Handling and cutting.....	.20	.20	.02
Machine composition 432 sq. in.....	15.52	11.66	...
Makeup and lockup.....	7.00	7.00	...
Presswork 200 copies.....	3.45	3.45	.17
Folding and stitching.....	1.05	1.05	.35
Cost of 200 copies.....	$28.40	24.54	1.13
Adding 20 per cent	5.68	4.90	.23
Selling price of 200 copies.....	**$34.08**	**29.44**	**1.36**
" " " 500 "	38.16	33.52	1.36
" " " 1000 "	44.96	40.32	1.36

The makeup and lockup charge provides for hand set title or display lines.

All hand composition will add to the above figures.....	$53.95	28.51	...

If cover to be added

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper and handling for 100.....	$ .13	.13	.13
Comp. one page and lockup.....	1.50	1.50	...
Presswork 100 copies	.50	.50	.08
Folding and stitching.....	.07	.07	.07
Cost of 100 copies.....	$2.20	2.20	.28
Adding 20 per cent.....	.44	.44	.05
Selling price first 100 copies.....	**$2.64**	**2.64**	**.33**
Added 100 copies	.33	.33	.33

The above estimate for presswork is, to use paper 28x34, an unusual size outside of large cities; and if printed in two forms would increase the selling price of presswork $2.00 for the first 200 copies, and added 100s 20 cents.

The difference between hand and machine composition is so great that figuring for hand work is out of the question on straight composition.

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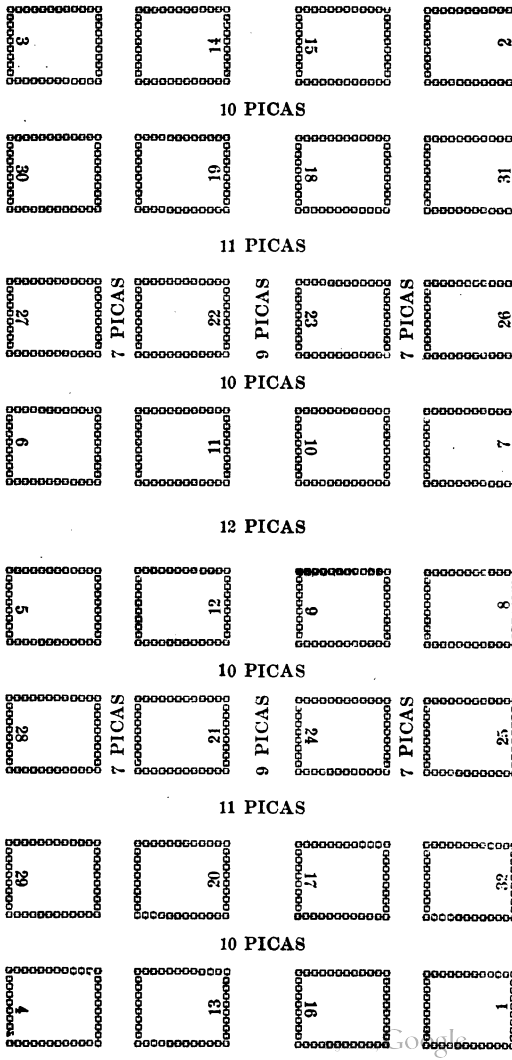
Full-Sheet of Double Cap—Thirty-two Page Form. Work and Turn Lengthway



Paper page 4½x7; for form 28x34—Type page 2⅛x5¾. 1 page 14 square inches. 32 pages 448 square inches.

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Double Cap—Full Sheet—32 Pages

16 pages on each side, paper pages 4¼x7 inches—type page 2½x5½, 14 sq. inches—total 448 sq. inches. Using double size paper for form. Paper 28 lb. at 10 cents, 56 cents per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 56c	$ 1.18	$ 1.18	$ .59
Handling and cutting	.20	.20	.02
Machine composition 448 sq. in	15.68	12.10	...
Makeup and lockup	7.80	7.80	...
Presswork 200 copies	3.45	3.45	.17
Folding and stitching	1.05	1.05	.35
Cost of 200 copies	$29.36	25.78	1.03
Adding 20 per cent	5.87	5.16	.21
Selling price of 200 copies	**$35.23**	**30.94**	**1.24**
" " " 600 "	38.95	34.66	1.24
" " " 1000 "	45.15	40.86	1.24
Added 1000s	12.40	12.40	1.24

The makeup and lockup charge provides for hand set title or display lines.

All hand composition will add to the above figures	$57.16	$31.17

If cover to be added

Paper and handling for 100	$ .10	$ .10	$.10
Comp. one page and lockup	1.50	1.50	...
Presswork 100 copies	.50	.50	.08
Folding and stitching	.07	.07	.07
Cost of 100 copies	$2.17	2.17	.25
Adding 20 per cent	.43	.43	.05
Selling price first 100 copies	**$2.60**	**2.60**	**.30**
Added 100 copies	.30	.30	.30

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Four Page Form of Half-Sheet Double Cap

Type page 7x12 inches.
One page 84 square inches.
4 pages 336 square inches.

This form is printed on 17x28
double cap.
Paper page 8¾x14 inches.

Newspaper form 3 cols.
14 ems wide

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Half Sheet of Double Cap

Printing on one side only. Paper size 14x17, or 8½x28 inches. —Type form 7x26 or 12x15 inches, a total of 180 square inches. Paper 24 lb. at 10c, 48c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
105 sheets of paper at 48c	$ .50	$ .50	$.25
Handling and cutting	.20	.20	.02
Machine comp. 180 sq. inches	6.30	4.90	...
Makeup and lockup	1.95	1.95	...
Presswork 200 copies	2.55	2.55	.14
Cost of 200 copies	$11.50	10.10	.41
Adding 20 per cent	2.30	2.02	.08
Selling price of 200 copies	**$13.80**	**12.12**	**.49**
" " " 500 "	15.31	13.59	.49
" " " 1000 "	17.76	16.04	.49
Added 1000 copies	4.90	4.90	.49
Add for all hand composition to any order	22.68	12.08	

With the machine composition above and a number of handset lines, the price of the first 200 might be increased $2.00. The hand composition supposes the work to be solid eight or ten point. If the job was large display, the composition time would be about eight hours, a cost of $10.40.

Additional Color Form

To be added to above figures in giving prices.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Makeup and lockup	$3.00	3.00	
Presswork for 200 copies	3.55	3.55	.17
Cost figures for 200 copies	$6.55	6.55	.17
Adding 20 per cent	1.31	1.31	.03
Selling price of 200 copies	**$7.86**	**7.86**	**.20**
Added 1000 copies	2.00	2.00	.20

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Half-sheet of Double Cap—Four Page Form

Paper size 14x17—Paper page 8½x14—Type page 7x12—84 sq. inches each page—336 sq. inches four pages. Paper 28 lb. at 10c. 56 cents for 100 sheets of d. c.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets at 56c.....	$ .59	$ .59	$.29
Handling and cutting.....	.20	.20	.02
Machine comp.. 336 sq. inches.....	11.76	9.07	...
Makeup and lockup.....	2.60	2.60	...
Presswork 200 copies.....	2.55	2.55	.14
Folding	.20	.20	.05
Cost of 200 copies.....	$17.90	15.21	.50
Adding 20 per cent.....	3.58	3.04	.10
Selling price of 200 copies.....	**$21.48**	**18.25**	**.60**
" " " 500 "	23.28	20.05	.60
" " " 1000 "	26.28	23.05	.60
If one, two or three page less than 4 pages, reduce for each page less.....	$3.44	2.50	

Additional forms of eight pages will double the prices.

Hand Composition

Composition 336 sq. inches.....	$47.04	27.65	
Makeup and lockup	6.00	6.00	
Paper, presswork and folding.....	3.54	3.54	.50
Cost price of 200 copies.....	$56.58	37.19	.50
Adding 20 per cent.....	11.32	7.44	.10
Selling price of 200 copies.....	**$67.90**	**44.63**	**.60**
" " " 500 "	69.70	46.43	.60
" " " 1000 "	72.70	49.43	.60
Added 1000s.....	6.00	6.00	.60

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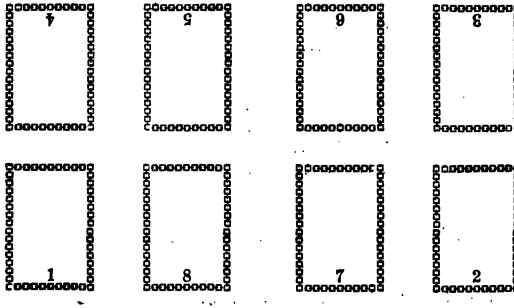
Half-Sheet of Double Cap—Eight Page Form

Form size 17x28—paper page 7x8½—type page 5x7, 35 sq. in. for one page, 280 sq. in. for eight pages. Paper 28 lb. at 10 cents. 56 cents for 100 sheets of double cap.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets at 56 cents.....	$ .59	$ .59	$.29
Handling and cutting.....	.20	.20	.02
Machine comp. 280 sq. in.....	9.80	7.60	...
Makeup and lockup.....	3.00	3.00	...
Presswork 200 copies.....	2.55	2.55	.14
Folding and stitching.....	.75	.75	.26
Cost of 200 copies.....	$16.89	14.69	.71
Adding 20 per cent.....	3.38	2.94	.14
Selling price of 200 copies.....	**$20.27**	**17.63**	**.85**
" " " 500 "	22.82	20.18	.85
" " " 1000 "	27.04	24.43	.85
Added 1000s.....	8.50	8.50	.85

Paper for form 17x28

Paper page 7x8½



Type page 5x7

35 square inches

280 square inches in form of 8 pages

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Half-Sheet of Double Cap—Sixteen Page Form

Form size 17x28—paper page 4¼x7 type page 3x5¾—17 sq. in. for one page—272 sq. in. for 16 pages. Paper 28 lb. at 10c—56c for 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets at 56c	$ .59	$ .56	$.29
Handling and cutting	.20	.20	.02
Machine composition 272 sq. in.	9.52	7.34	...
Makeup and lockup	3.00	3.00	...
Presswork 200 copies	2.55	2.55	.14
Folding and stitching	.75	.75	.26
Cost of 200 copies	$16.61	14.43	.71
Adding 20 per cent	3.32	2.89	.14
Selling price of 200 copies	**$19.93**	**17.32**	**.85**
" " " 500 "	22.48	19.87	.85
" " " 1000 "	26.73	24.12	.85
Added 1000s	8.50	8.50	.85

If cover to be added

Paper for 100	$ .14	$ .14	$.14
Handling and cutting	.20	.20	.02
Composition and lockup	2.00	2.00	
Presswork 100 copies	.50	.50	.08
Folding and inserting	.07	.07	.07
Cost of 100 copies	$2.91	2.91	.31
Adding 20 per cent	.58	.58	.06
Selling price of 100 covers	**$3.49**	**3.49**	**.37**
" " " 200 "	3.86	3.86	.37
" " " 500 "	4.97	4.97	.37
" " " 1000 "	6.82	6.82	.37
Added 1000s	3.70	3.70	.37

One Third Hand and Two Thirds Machine Composition

Add to the selling price..... $11.60 6-12

The difference between hand and machine composition is so great that figuring for hand work is out of the question on straight composition.

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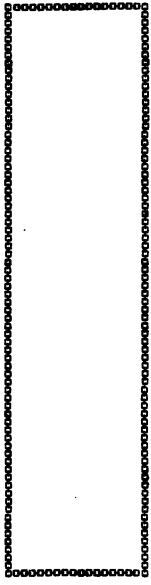
Threes of Double Cap

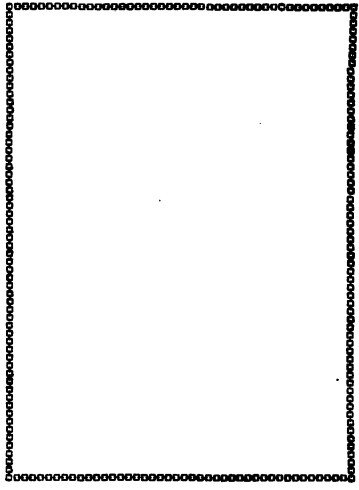
Size 5⅛x28, or 9⅛x17 in.—Type form 4x26 in., or 7x15, 104 sq. inches. Paper 24 lb. at 10c., 48c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
70 full sheets for 200 copies.....	$ .34	$ .34	$.17
Handling and cutting.....	.20	.20	.02
Machine composition 104 sq.....	3.62	2.80	...
Makeup and lockup.....	1.95	1.95	...
Presswork 200 copies.....	2.55	2.55	.12
Cost of 200 copies.....	$8.66	7.84	.31
Adding 200 per cent.....	1.73	1.57	.06
Selling price of 200 copies.....	**$10.29**	**9.41**	**.37**
" " " 500 "	11.50	10.52	.37
" " " 1000 "	17.05	16.07	.37

Paper 5⅛x28—type form 4x26 inches—104 square inches.



Paper 9⅛x17 inches—type form 7x15 inches—105 square inches.



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Quarter-sheet of Double Cap

Printing on one side—Paper size 8½x14 inches—type form 6½x12 inches—78 sq. in. Paper 24 lb. at 10c.—48c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 54 sheets at 48c	$ .27	$ .27	$.14
Handling and cutting	.20	.20	.02
Machine composition 78 sq. in.	2.73	2.11	...
Makeup and lockup	1.38	1.38	...
Presswork	.73	.73	.08
Cost of 200 copies	$5.31	4.69	.24
Adding 20 per cent	1.06	.94	.05
Selling price of 200 copies	**$6,37**	**5.63**	**.29**
" " " 500 "	7,24	6.50	.29
" " " 1000 "	8.69	7.95	.29
Added 1000s	2.90	2.90	.29

This is a common form for many kinds of blanks, and often should be figured as hand set.

If all Hand Composition

Paper and presswork	$ 1.20	1.20	.24
Composition, hand	10.92	6.40	...
Makeup and lockup	.85	.85	...
Cost of 200 copies	$12.97	8.45	.24
Adding 20 per cent	2.59	1.69	.05
Selling price of 200 copies	**$15.56**	**10.14**	**.29**
" " " 500 "	16.43	11.01	.29
" " " 1000 "	17.88	12.46	.29
Added 1000s	2.90	2.90	.29

Blanks—Printing on Two Sides

With one fold backing, add to any order	$1.30	1.30	.02
with one half backing	2.00	1.60	.02
With full form both sides	3.35	2.60	.02

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Eights of Double Cap

Paper 8½x7 in. Type form 7x5½—38 sq. in—Paper 24 lb at 10c—48c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 26 sheets at 48c	$ .13	$ .13	$.07
Handling and cutting	.20	.20	.02
Hand composition 38. sq. in	5.32	3.12	...
Makeup and lockup	.55	.55	...
Presswork	.60	.60	.08
Cost of 200 copies	6.80	4.60	.17
Adding 20 per cent	1.36	.92	.03
Selling price of 200 copies	**$8.16**	**5.52**	**.20**
" " " 500 "	8.76	6.12	.20
" " " 1000 "	9.76	7.12	.20
Added 1000 copies	2.00	2.00	2.00
Printing on both sides:			
Cost figures one side	6.80	4.60	.17
Hand composition one side	5.32	3.12	...
Makeup and lockup	.30	.30	...
Cost figures two sides	12.42	8.02	.17
Adding 20 per cent	2.48	1.60	.03
Selling price of 200 copies	**$14.90**	**9.62**	**.20**
" " " 500 "	15.50	10.22	.20
" " " 1000 "	16.50	11.22	.20

In the re-arrangement of the tables that are here formulated for estimates on the many divisions of the standard sizes of flat writing papers, the calculations have been made on two sizes of type only, eight and ten point, because the larger part of printing to be estimated, is done on those sizes. The estimator, or officeman, who has this book in hand, is supposed to have given it a thorough study, and should have learned from the tables formulated for hand and machine composition the difference in the cost of labor in using the different sizes of type. Bearing in mind, always, that the cost of labor is figured from long experience on the average out put, reduced to dollars and cents.

WHEN CALLED UPON FOR ESTIMATES REMEMBER

Hand composition costs $1.63 per 1,000 ems without makeup, based on $1.30 cost per hour, and 800 ems of corrected type. Machine compositisn costs per 1,000 ems 41 cents for 6 point, 47 cents for 8 point, 54 cents for 10 point and 56 cents for 11 point, one proof reading, without makeup, on an average of 3,300 ems of 6 point and 2,800 ems of 11 point on the cost hour of $1.40.

Royal Whole Sheet—Printing One Side

Paper size 19x24 inches, type form 17x22; 374 square inches, printing one side only. Paper 28lb at 10c, $2.80 per ream, 56c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 56c	$ 1.18	1.18	.59
Handling and cutting	.20	.20	.02
Machine composition 374 sq. in	13.09	10.10	...
Makeup and lockup	3.00	3.00	...
Presswork	2.55	2.55	.14
Cost of 200 copies	$20.02	17.03	.75
Adding 20 per cent	4.00	3.40	.15
Selling price of 200 copies	**$24.02**	**20.43**	**.90**
" " " 500 "	26.72	23.13	.90
" " " 1000 "	31.22	27.63	.90
Added 100 copies	.90	.90	.90

If in two colors, add for first 200, $7.00; and for the added 100s 30 cents.

Printing on one side for a handbill, 19x24

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Using 5 cent paper	$ .26	.26	.13
Handling and cutting	.20	.20	.02
General display	9.00	7,00	...
Makeup and lockup	3.00	3.00	...
Presswork	2.55	2.55	.14
Cost of 200 copies	$15.01	13.01	.29
Adding 20 per cent	3.00	2.60	.06
Selling price of 200 copies	**$18.01**	**15.61**	**.35**
" " " 500 "	19.06	16.66	.35
" " 1000 "	20.81	18.41	.35

The figures for composition are liable to be too low. If in two colors, add for the first 200, $7.00, and for added 100s 30c.

The combination of hand and machine composition in one form makes it difficult to determine before hand the cost time; therefore it is best for the estimator to consider fully whether the figures of straight composition and makeup are too low. Never for a moment think they are too high.

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Royal Whole Sheet, in Four Page Forms

Paper size 19x24 inches—Paper page 12x19 inches—type page 10x17 inches—one page 170 square inches, four pages 680 square inches, using double size paper for form. Paper 28 lb. at 10c. 56c per 100 sheets

Cost Estimate.	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets at 50c.....	$ 1.18	$ 1.18	$ .59
Handling and cutting	.20	.20	.02
Machine composition, 680 sq. in..	23.80	18.40	....
Makeup and lockup.....	4.00	4.00	....
Presswork	3.45	3.45	.17
Folding 1 fold	.20	.20	.10
Cost of 200 copies.....	$32.83	27.43	.88
Adding 20 per cent.....	6.57	5.49	.17
Selling price of 200 copies.....	$ 39.40	32.92	1.05
" " " 500 "	42.55	36.07	1.05
" " " 1000 "	47.80	41.32	1.05
Added 100 copies	1.05	1.05	1.05

Hand Composition

Paper, presswork and stitching....	$ 5.03	5.03	.88
Hand composition	95.20	55.80	...
Makeup and lockup.....	6.00	6.00	...
Cost of 200 copies.....	$106.23	66.83	.88
Adding 20 per cent.....	21.25	13.37	.17
Selling price of 200 copies	$127.47	80.20	1.05
" " " 500 "	130.65	83.38	1.05
" " " 1000 "	135.00	88.63	1.05
Added 100 copies.....	1.05	1.05	1.05

The above estimate for presswork is to use paper 24x38, an unusual size outside of large cities; and if printed in two forms would increase the selling price of presswork $2.00 for the first 200 copies, and for added 100s 20 cents.

The difference between hand and machine composition is so great that figuring for hand work is out of the question on straight composition.

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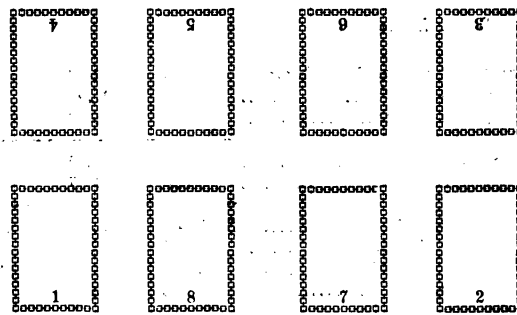
Royal Whole Sheet—Eight Page Form

Paper page 9½x12, type page 8x10—80 square inches, total inches in 8 pages 640 Paper 28lb at 10c, 56c per 100 sheets. Paper to be used, Double Royal.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets royal at 56c.....	$ 1.22	1.22	.61
Handling and cutting	.25	.25	.02
Machine comp. 640 sq. in.....	22.40	17.28	...
Makeup and lockup.....	4.00	4.00	...
Presswork one form	3.45	3.45	.17
Folding and stitching.....	.72	.72	.24
Cost of 200 copies.....	$32.04	26.92	1.04
Adding 20 per cent.....	6.41	5.38	.21
Selling price of 200 copies.....	**$38.45**	**32.30**	**1.25**
" " " 500 "	42.20	36.05	1.25
" " " 1000 "	48.45	42.30	1.25
Added 100 copies	1.25	1.25	1.25

Paper for form 24x38

Paper page 9½x12



Type page 8x10

80 square inches

640 square inches in form of 8 pages

The presswork is based on using a double size paper. If printed in two forms the presswork will add $2.00 to the first 200 and 23 cents for each added 100.

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Royal Whole Sheet—Sixteen Page Form

Paper for form, Double Royal 24x38, 56 lb. Paper page 6x9¼; type page 4x7, 28 square inches, total, 448 square inches. Paper 28lb at 10 cents.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 210 sheets royal at 56c.....	$ 1.22	1.22	.61
Handling and cutting.....	.25	.25	.02
Machine comp., 448 sq. inches.....	15.68	12.10	...
Makeup and lockup.....	5.20	5.20	...
Presswork 200 copies.....	3.45	3.45	.17
Folding.....	.75	.75	.26
Cost of 200 copies.....	$26.55	22.97	1.06
Adding 20 per cent.....	5.31	4.59	.21
Selling price of 200 copies.....	**$31.86**	**27.26**	**1.27**
" " " 500 "	35.67	31.07	1.27
" " " 1000 "	42.02	37.42	1.27

The makeup and lockup provides for subheads and occasional display lines.

If cover to be added

Cost Estimate	100 copies 8-Pt.	100 copies 10-Pt.	Added 100
26 sheet of 8c stock.....	$ .26	.26	.26
Handling and cutting.....	.20	.20	.02
Composition and lockup.....	2.00	2.00	...
Presswork for 100.....	.50	.50	...
Folding and gathering.....	.07	.07	.07
Cost price of 100 copies.....	$3 03	3.03	.43
Adding 20 per cent.....	.61	.61	.08
Extra for cover for 100.....	$3.64	3.64	.51

The value of these estimates, is to compare the actual cost hour figures with job entry tickets on similar work. The labor cost of composition may be less or more.

The presswork is a fair average for the full form on double size paper. If printed in two forms the presswork will add $2.00 to first 200 and 25 cents for each added 100.

For lay out of form see 16s double cap.

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Royal Whole Sheet—Thirty-two Page Form

Paper for form, Double Royal, 24x38, 56lb. Paper page 4¾x6 inches; type page 3⅝x4¾ inches, 16 square inches to the page, total 512 square inches. Paper costing 10c, 28lb for royal.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets at 56c	$ 1.22	1.22	.61
Handling and cutting	.25	.25	.02
Machine composition 512 sq. in.	17.92	13.82	...
Makeup and lockup	7.80	7.80	...
Presswork 200 copies	3.45	3.45	.17
Folding and stitching	1.05	1.05	.36
Cost of 200 copies	$13.69	27.59	1.15
Adding 20 per cent	6.34	5.52	.23
Selling price of 200 copies	**$36.03**	**33.11**	**1.38**
" " " 500 "	42.17	37.25	1.38
" " " 1000 "	49.07	44.15	1.38

If Cover to be added

	100 copies		Added 100
Paper and handling	$ .25	.25	.15
Composition and lockup	1.50	1.50	...
Folding and inserting	.40	.40	.06
Presswork for 100 copies	.07	.07	.07
Cost of 100 copies	$2.22	2.22	.28
Adding 20 per cent	.44	.44	.05
Selling price of first 100 copies	$2.66	2.66	.33
Added 100s	.33	.33	.33

The diagram as laid out for full sheet of double cap 32 page on a previous page will apply except as to margins.

Thousands of dollars of really earned money—money paid out for labor—are given daily by the printers of the United States to their customers because most of them are bad guessers, as to the labor cost, and are negligent as to using a cost system.

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Royal Third-Sheet

Size 8x19, or 6½x24, type page 5x22, or 6½x17 inches, 110 sq. inches. Paper 24 ℔ at 10c, costing 48c per 100 full sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
70 full sheets for 200 copies.....	$ .34	$ .34	$.17
Handling and cutting.....	.20	.20	.02
Machine composition 110 sq. in.....	3.90	3.00	...
Makeup and lockup.....	1.30	1.30	...
Presswork 200 copies.....	2.55	2.55	.14
Cost of 200 copies.....	$8.29	7.39	.33
Adding 20 per cent.....	1.66	1.48	.07
Selling price of 200 copies.....	**$9.95**	**8.87**	**.40**
" " " 500 "	11.15	10.07	.40
" " " 1000 "	13.15	12.07	.40

Royal Third-Sheet in Eight Page Booklet

Paper page 3x6½ inches, size of paper for form 6½x24 inches—type page 2½x5 inches, 12 square inches in each page, total 96 square inches. Paper 28 ℔ at 10c, costing 56c for 100 full sheets—19 sheets for each 100 copies.

Cost Estimate	200 copies 8 pt.	200 copies 10 pt.	Added 100
Paper 38 sheets for 200 copies.....	$ .21	.21	.11
Handling and cutting	.20	.20	.02
Hand composition 96 sq. inches....	13.44	7.87	...
Makeup and lockup,.....	.90	.90	...
Presswork	2.55	2.55	.14
Folding.....	.20	.20	.10
Cost of 200 copies.....	$17.50	11.93	.37
Adding 20 per cent.....	3.50	2.39	.07
Selling price of 200 copies.....	**$21.00**	**14.32**	**.44**
" " " 500 "	22.32	15.64	.44
" " " 1000 "	24.52	17.84	.44
If machine composition the price of any order can be reduced....	$9.11	4.46	...

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Royal Half-Sheet

Paper 12x19, or 9½x24; one inch margins; type form 10x17. or 7⅝x22 inches, equal to 170 square inches. Paper 24lb at 10 cents Cost 48c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets at 48 cents.....	$ .50	.50	.25
Handling and cutting.....	.20	.20	.02
Machine comp. 170 sq. in.....	6.00	4.60	...
Makeup and lockup.....	1.95	1.95	...
Presswork 200 copies.....	2.55	2.55	.14
Cost of 200 copies.....	$11.20	9.80	.41
Adding 20 per cent.....	2.24	1.96	.08
Selling price of 200 copies.....	**$13.44**	**11.76**	**.49**
" " " 500 "	14.91	13.23	.49
" " " 1000 "	17.36	15.68	.49
Added 1000s.....	4.90	4.90	.49
Add for all hand composition to any order.....	21.36	11.19	...

Paper 9½x24—type form 7⅝x22 inches—170 square inches.

This size suitable for a six page folder—making two copies

Paper 12x19 inches—type form 10x17 inches—170 square inches.

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Half-Sheet Royal—Four Page Form

Paper page 9½x12, type page 8x10, 80 sq. inches. Paper 28lb 10c. Full size sheet of royal to be used for form.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets at 56c	$ .59	$ .59	$ .30
Handling and cutting	.20	.20	.02
Machine composition 320 sq. in	11.20	8.60	...
Makeup and lockup	2.21	2.21	...
Presswork 200 copies	2.55	2.55	.14
Folding one fold	.15	.15	.05
Cost of 200 copies	$16.90	14.30	.51
Adding 20 per cent	3.38	2.86	.10
Selling price of 200 copies	**$20.28**	**17.16**	**.61**
" " " 600 "	22.11	18.99	.61
" " " 1000 "	25.16	22.04	.61

Half-Sheet of Royal—Eight Page Form

Paper page 6x9½ inches; type page 4x7 inches. 28 square inches. Paper 28 lb at 10c; per 100 sheets 56 cents.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
105 sheets of paper at 56c	$ .59	.59	.30
Handling and cutting	.20	.20	.02
Machine composition 224 sq. in	7.84	6.05	...
Makeup and lockup	2.62	2.62	...
Presswork 200 copies	2.55	2.55	.14
Folding and stitching	.66	.66	.22
Cost of 200 copies	$14.46	12.67	.68
Adding 20 per cent	2.89	2.53	.14
Selling price of 200 copies	**$17.35**	**15.20**	**.82**
" " " 500 "	19.81	17.66	.82
" " " 1000 "	23.91	21.76	.82

Any one of these forms will be adapted to using folio paper, with a slight reduction in margin, the prices being the same with a heavier paper.

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Half-Sheet of Royal—Sixteen Page Form

Paper page 4¾x6 inches; type page 3x4¾ inches, 14 sq. inches for each page, 224 sq. inches. Paper 28lb at 10c. 56c per 100 full sheets. Full sheet of royal for form.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
105 sheets of paper at 56c	$ .59	.59	.30
Handling and cutting	.20	.20	.02
Machine comp. 176 sq. inches	7.84	6.05	...
Makeup and lockup	2.60	2.60	...
Presswork 200 copies	2.55	2.55	.14
Folding and stitching	.75	.75	.26
Cost of 200 copies	$14.53	12.74	.72
Adding 20 per cent	2.91	2.55	.14
Selling price of 200 copies	**$17.44**	**15.29**	**.86**
" " " 500 "	20.02	17.87	.86
" " " 1000 "	24.32	22.17	.86

If cover to be added

Paper for 100 covers	$ .14	.14	.14
Handling and cutting	.20	.20	.02
Composition and lockup	2.00	2.00	...
Presswork 100 copies	.50	.50	.08
Folding and inserting	.07	.07	.07
Cost of 100 covers	$2.91	2.91	.31
Adding 20 per cent	.58	.58	.06
Selling price first 100 copies	**$3.49**	**3.49**	**.37**
Added 100 copies	.37	.37	.37

WHEN CALLED UPON FOR ESTIMATES REMEMBER

Hand composition costs $1.63 per 1,000 ems without makeup, based on $1.30 cost per hour, and 800 ems of corrected type. Machine composition costs per 1,000 ems 41 cents for 6 point, 47 cents for 8 point, 54 cents for 10 point and 56 cents for 11 point, one proof reading, without makeup, on an average of 3,300 ems of 6 point and 2,800 ems of 11 point on the cost hour of $1.40.

Quarter-Sheet Royal

Paper size 9½x12, type form 7½x10 inches, 75 sq. inches. Paper 24lb at 10c; per 100 sheets 48c.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 52 sheets at 48c	$ .25	.25	.13
Handling and cutting	.20	.20	.02
Hand composition	10.50	6.15	....
Makeup and lockup	.75	.75	....
Presswork	.60	.60	.08
Cost of 200 copies	$12.30	7.95	.23
Adding 20 per cent	2.46	1.59	.05
Selling price of 200 copies	**$14.76**	**9.54**	**.28**
" " " 500 "	15.60	10.38	.28
" " " 1000 "	17.00	11.78	.28

Machine Composition

Paper and handling	$ .45	.45	.15
Machine comp. 75 sq. in	2.63	2.03	...
Makeup and lockup	1.36	1.25	....
Presswork	.60	.60	.08
Cost of 200 copies	$5.04	4.33	.23
Adding 20 per cent	1.01	.87	.05
Selling price of 200 copies	**$6.05**	**5.20**	**.28**
" " " 500 "	6.89	6.04	.28
" " " 1000 "	8.29	7.44	.28

The difference between a quarter sheet of Folio and Royal is one inch; and if Folio paper is used, the same amount of compositiom will go on the smaller sheet with half inch margins.

We again call attention to the great difference between the cost of machine and hand composition, The cost of the former is figured at 47c for 8 point and 54c for 10 point for 1,000 ems delivered to the printer by the machine operator; and the cost hour of hand composition at $1.30 per hour, or $1.62 per 1000 ems.

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Quarter-Sheet Royal—Four Page Form

Paper size 9½x12 inches; paper for form 12x19; paper page 6x9½; type page 4x7½; 30 square inches for one page, total 120 square inches for four pages. Paper 28lb at 10c. Per 100 sheets 56 cents.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 52 sheets at 56c.....	$ .29	.29	.15
Handling and cutting.....	.20	.20	.02
Hand composition, 120 sq. in.....	16.80	9.80	....
Makeup and lockup.....	1.00	1.00	....
Presswork.....	1.80	1.80	.12
Folding 1 fold.....	.15	.15	.05
Cost of 200 copies.....	$20.24	13.24	.34
Adding 20 per cent.....	4.05	2.65	.07
Selling price of 200 copies.....	**$ 24.29**	**15.89**	**.41**
" " " 500 "	25.42	17.12	.41
" " " 1000 "	29.52	23.27	.41

Machine Composition

Paper, presswork and folding.....	$2.44	2.44	.34
Machine composition.....	4.20	3.20	...
Makeup and lockup.....	1.00	1.00	...
Cost of 200 copies.....	$ 7.64	6.64	.34
Adding 20 per cent.....	1.53	1.33	.07
Selling price of 200 copies	**$ 9.17**	**7.97**	**.41**
" " " 500 "	10.40	9.20	.41
" " " 1000 "	12.45	11.25	.41

In the price list edition of 1912, machine composition was figured on the basis of 80c per 1000 ems including forms ready for press. In the present list machine-set matter is figured on the basis standard cost of the different sizes of type faces, the base being 3,000 ems of 8 point to the hour, reference being made to the tables of machine and hand composition on other pages.

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QUICK FIGURES

The Quick Figures are a resume of the Cost Estimates, showing only the selling prices.

The selling prices are arranged as nearly as possible in alphabetical form, for more ready reference; and immediately following the name of the article priced, the page notation indicates where the detail figures may be found. In a few cases there are no detail figures, the prices being a repetition of the figures in a previous edition.

The pages giving selling figures for the various divisions of Double Cap and Royal flat papers, are arranged according to the folding or cutting sizes, the figures in front representing the square inch measurement of the full form or of the size of the page, followed by the number of square inches in the whole form, and the figures in parenthesis (42) indicate the page where the cost figures are in detail.

The tables of Labor Cost of Hand and Machine Composition, by square inch measurement up to 100 inches, including all the elements of a job of printing except the paper, are offered as a ready answer for any inquiry, within the range of 100 inches, and the parallel pages of machine and hand composition make it possible to get an intelligent and quick estimate. These are entirely new tables, and will be readily understood by any intelligent printer or cost clerk.

The tables of Quick Figures for Small Work, take up the cost price from the Labor Cost tables, and add the paper and the 20 per cent profit, giving the total selling prices, of both hand and machine composition, by simply ascertaining the number of square inches of type in the printed job, and show that if a type form has, say 100 square inches of ten point, the selling value of 1000 copies printed is $14.12 for hand set and $7.92 for machine composition.

The estimated cost composition is for solid forms. Slugging out and only parts of forms should be considered in making figures.

It is not out of place to remind employers that we are dealing entirely with cost figures in this book. The printers outside of the cities not operating under union labor, may think they need not add to these figures for a profit—but if a thousand or more city printers have agreed on cost figures, such as we are presenting, it is not worth while to go beyond their judgment. A 20 per cent advance will do no injustice to your customer, and certainly cannot do you any harm.

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WAGES BY THE DAY AND HOUR.

Per Week. Dollars.	Per Day. Cents.	8 Hours. Per Hour. Cents.	9 Hours. Per Hour. Cents.
3.00	50.00	6.25	5.55
3.50	58.33	7.29	6.48
4 00	66.66	8.33	7.40
4.50	75.00	9.37.	8.33
5.00	83.33	10.41	9.26
5.50	91.66	11.45	10.18
6.00	100.00	12.50	11.12
6.50	108.33	13.54	12.04
7.00	116.66	14.58	12.96
7.50	125.00	15.62	13.90
8.00	133.33	16.66	14.83
8.50	141.66	17.70	15.74
9.00	150.00	18.75	16.67
9.50	158.33	19.79	17.59
10.00	166.66	20.83	18.52
10.50	175.00	21.87	19.45
11.00	183.33	22.92	20.37
11.50	191.66	23.96	21.30
12.00	200.00	25.00	22.22
12.50	208.33	26.04	23.15
13.00	216.66	27.08	24.08
13.50	225.00	28.12	25.00
14.00	233.33	29.16	25.92
14.50	241.66	30.20	26.85
15.00	250.00	31.25	27.77
15.50	258.33	32.29	28.70
16.00	266.66	33.33	29.62
16.50	275.00	34.37	30.55
17.00	283.33	35.41	31.48
17.50	291.66	36.46	32.41

Decimal figures are used for convenience.

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WAGES BY THE DAY AND HOUR.

Per Week. Dollars.	Per Day. Cents.	8 Hours. Per Hour. Cents.	9 Hours. Per Hour. Cents.
18.00	300.00	37.50	33.33
18.50	308.33	38.54	34.26
19.00	316.66	39.58	35.18
19.50	325.00	40.62	36.11
20.00	333.33	41,66	37.00
20,50	341.66	42.70	37.96
21.00	350.00	43.75	38.88
21.50	358.33	44.79	39.82
22.00	366.66	45.83	40.74
22.50	375.00	46.87	41.66
23.00	383.33	47,91	42.60
23.50	391.66	48.95	43.52
24.00	400.00	50.00	44.44
25.00	416.66	52.08	46.29
26.00	433.33	54.16	48.16
27.00	450.00	56.25	50.00
28.00	466.66	58.33	51.85
29.00	483.33	60.41	53.70
30.00	500.00	62.50	55.55
31.00	516.66	64.58	57.40
32.00	533.33	66.66	59.26
33.00	550.00	68.75	61.11
34.00	566.66	70.83	62.96
35.00	583 33	72.91	64.82
36.00	600.00	75.00	66.67
37.00	616.66	77.08	68.52
38.00	633.33	79.16	70.37
39.00	650.00	81.25	72.22
40.00	666.66	83.33	74.07

Decimal figures are used for convenience.

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Labor Cost of Machine Composition

Eight Point Square Inch Labor Cost of Machine Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Mach. Comp. and Lockup			Presswork		Cost 100	Added 100
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
10	35	28	15	25	25	1.28	.06
810 ems—Labor Cost Except Paper.							
11	39	28	15	25	25	1.32	.06
12	42	29	15	25	25	1.36	.06
13	46	29	15	25	25	1.40	.06
14	49	40	15	25	25	1.54	.06
15	53	40	15	25	25	1.58	.06
16	56	41	15	25	25	1.62	.06
17	60	41	15	25	25	1.66	.06
18	63	42	15	25	25	1.70	.06
19	67	42	15	25	25	1.74	.06
20	70	43	15	25	25	1.78	.06
1620 ems—Labor Cost Except Paper.							
21	74	53	20	30	25	2.02	.08
22	77	54	20	30	25	2.06	.08
23	81	54	20	30	25	2.10	.08
24	84	55	20	30	25	2.14	.08
25	88	55	20	30	25	2.18	.08
26	91	56	20	30	25	2.22	.08
27	95	66	20	30	25	2.36	.08
28	98	67	20	30	25	2.40	.08
29	1.02	67	20	30	25	2.44	.08
30	1.05	68	20	30	25	2.48	.08
2430 ems—Labor Cost Except Paper.							
31	1.09	68	25	35	25	2.62	.08
32	1.12	69	25	35	25	2.66	.08
33	1.16	69	25	35	25	2.70	.08
34	1.19	70	25	35	25	2.74	.08
35	1.23	70	25	35	25	2.78	.08
36	1.26	71	25	35	25	2.82	.08
37	1.30	71	25	35	25	2.86	.08
38	1.33	72	25	35	25	2.90	.08
39	1.37	72	25	35	25	2.94	.08
40	1.40	83	25	35	25	3.08	.08
3240 ems—Labor Cost Except Paper.							
41	1.44	83	30	35	25	3.17	.08
42	1.47	84	30	35	25	3.21	.08
43	1.51	84	30	35	25	3.25	.08
44	1.54	85	30	35	25	3.29	.08
45	1.58	85	30	35	25	3.33	.08
46	1.61	86	30	35	25	3.37	.08
47	1.65	86	30	35	25	3.41	.08
48	1.68	87	30	35	25	3.45	.08
49	1.72	87	30	35	25	3.49	.08
50	1.75	88	30	35	25	3.53	.08
4050 ems—Labor Cost Except Paper.							
51	1.79	89	30	35	25	3.58	.08
52	1.82	89	30	35	25	3.61	.08
53	1.86	90	30	35	25	3.65	.08
54	1.89	90	30	35	25	3.69	.08
55	1.93	91	30	35	25	3.74	.08

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Labor Cost of Hand Composition

Eight Point Square Inch Labor Cost of Hand Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Hand Comp. and Lockup Cts.	Cts.	Cts.	Presswork Cts.	Cts.	Cost 100 Cts.	Added 100 Cts.
10	1.40	20	15	25	25	2.25	.06
810 ems—Labor Cost Except Paper.							
11	1.54	20	15	25	25	2.39	.06
12	1.68	20	15	25	25	2.53	.06
13	1.82	20	15	25	25	2.67	.06
14	1.96	20	15	25	25	2.81	.06
15	2.10	20	15	25	25	2.95	.06
16	2.24	20	15	25	25	3.09	.06
17	2.38	20	15	25	25	3.23	.06
18	2.52	20	15	25	25	3.37	.06
19	2.66	20	15	25	25	3.51	.06
20	2.80	25	15	25	25	3.70	.06
1620 ems—Labor Cost Except Paper.							
21	2.94	25	20	30	25	3.94	.08
22	3.08	25	20	30	25	4.08	.08
23	3.22	25	20	30	25	4.22	.08
24	3.36	25	20	30	25	4.36	.08
25	3.50	25	20	30	25	4.50	.08
26	3.64	25	20	30	25	4.64	.08
27	3.78	25	20	30	25	4.78	.08
28	3.92	25	20	30	25	4.92	.08
29	4.06	25	20	30	25	5.06	.08
30	4.20	25	20	30	25	5.20	.08
2430 ems—Labor Cost Except Paper.							
31	4.34	30	25	35	25	5.49	.08
32	4.48	30	25	35	25	5.63	.08
33	4.62	30	25	35	25	5.77	.08
34	4.76	30	25	35	25	5.91	.08
35	4.90	30	25	35	25	6.05	.08
36	5.04	30	25	35	25	6.19	.08
37	5.18	30	25	35	25	6.33	.08
38	5.32	30	25	35	25	6.47	.08
39	5.46	30	25	35	25	6.61	.08
40	5.60	30	25	35	25	6.75	.08
3240 ems—Labor Cost Except Paper.							
41	5.74	35	30	40	25	7.04	.08
42	5.88	35	30	40	25	7.18	.08
43	6.02	35	30	40	25	7.32	.08
44	6.16	35	30	40	25	7.46	.08
45	6.30	35	30	40	25	7.60	.08
46	6.44	35	30	40	25	7.74	.08
47	6.58	35	30	40	25	7.88	.08
48	6.72	35	30	40	25	8.02	.08
49	6.86	35	30	40	25	8.16	.08
50	7.00	35	30	40	25	8.30	.08
4050 ems—Labor Cost Except Paper.							
51	7.14	40	30	45	25	8.54	.08
52	7.28	40	30	45	25	8.68	.08
53	7.42	40	30	45	25	8.82	.08
54	7.56	40	30	45	25	8.96	.08
55	7.70	40	30	45	25	9.10	.08

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Labor Cost of Machine Composition

Eight Point Square Inch Labor Cost of Machine Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Mach. Comp. and Lockup			Presswork		Cost 100	Added 100
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
56	1.96	91	30	35	25	3.77	.08
57	2.00	92	30	35	25	3.82	.08
58	2.03	92	30	35	25	3.85	.08
59	2.07	93	30	35	25	3.90	.08
60	2.10	93	30	40	25	3.98	.08
4860 ems—Labor Cost Except Paper.							
61	2.14	94	30	40	25	4.03	.08
62	2.17	94	30	40	25	4.06	.08
63	2.21	95	30	40	25	4.11	.08
64	2.24	95	30	40	25	4.14	.08
65	2.28	96	30	40	25	4.19	.08
66	2.31	97	30	40	25	4.23	.08
67	2.35	97	30	40	25	4.27	.08
68	2.38	98	30	40	25	4.31	.08
69	2.42	98	30	40	25	4.35	.08
70	2.45	99	35	40	25	4.44	.08
5600 ems—Labor Cost Except Paper.							
71	2.49	99	35	40	25	4.48	.08
72	2.52	1.00	35	40	25	4.52	.08
73	2.56	1.00	35	40	25	4.56	.08
74	2.59	1.01	35	40	25	4.60	.08
75	2.63	1.01	35	40	25	4.65	.08
76	2.66	1.02	35	40	25	4.68	.08
77	2.70	1.03	35	40	25	4.73	.08
78	2.73	1.03	35	40	25	4.76	.08
79	2.77	1.04	35	40	25	4.81	.08
80	2.80	1.04	35	40	25	4.84	.08
6480 ems—Labor Cost Except Paper.							
81	2.84	1.05	35	40	25	4.89	.08
82	2.87	1.05	35	40	25	4.92	.08
83	2.91	1.06	35	40	25	4.97	.08
84	2.94	1.06	35	40	25	5.00	.08
85	2.98	1.07	35	40	25	5.05	.08
86	3.01	1.07	35	40	25	5.08	.08
87	3.05	1.08	35	40	25	5.13	.08
88	3.08	1.08	35	40	25	5.16	.08
89	3.12	1.09	35	40	25	5.21	.08
90	3.15	1.09	35	40	25	5.24	.08
7290 ems—Labor Cost Except Paper.							
91	3.19	1.10	35	40	25	5.29	.08
92	3.22	1.10	35	40	25	5.32	.08
93	3.25	1.11	35	40	25	5.36	.08
94	3.29	1.11	35	40	25	5.40	.08
95	3.32	1.12	35	40	25	5.44	.08
96	3.36	1.12	35	40	25	5.48	.08
97	3.40	1.13	35	40	25	5.53	.08
98	3.43	1.13	35	40	25	5.56	.08
99	3.47	1.14	35	40	25	5.61	.08
100	3.50	1.14	35	40	25	5.64	.08
8100 ems—Labor Cost Except Paper.							

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Labor Cost of Hand Composition

Eight Point Square Inch Labor Cost of Hand Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Hand Comp. and Lockup			Presswork		Cost 100	Added 100
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
56	7.84	40	30	45	25	9.24	.08
57	7.98	40	30	45	25	9.38	.08
58	8.12	40	30	45	25	9.52	.08
59	8.26	40	30	45	25	9.66	.08
60	8.40	40	30	45	25	9.80	.08
4860 ems—Labor Cost Except Paper.							
61	8.54	45	35	50	25	10.09	.08
62	8.68	45	35	50	25	10.23	.08
63	8.82	45	35	50	25	10.37	.08
64	8.96	45	35	50	25	10.51	.08
65	9.10	45	35	50	25	10.65	.08
66	9.24	45	35	50	25	10.79	.08
67	9.38	45	35	50	25	10.93	.08
68	9.52	45	35	50	25	11.07	.08
69	9.66	45	35	50	25	11.21	.08
70	9.80	50	35	50	25	11.40	.08
5600 ems—Labor Cost Except Paper.							
71	9.94	50	35	50	25	11.54	.08
72	10.08	50	35	50	25	11.68	.08
73	10.22	50	35	50	25	11.82	.08
74	10.36	50	35	50	25	11.96	.08
75	10.50	50	35	50	25	12.10	.08
76	10.64	50	35	50	25	12.24	.08
77	10.78	50	35	50	25	12.38	.08
78	10.92	50	35	50	25	12.52	.08
79	11.06	50	35	50	25	12.66	.08
80	11.20	55	40	50	25	12.90	.08
6480 ems—Labor Cost Except Paper.							
81	11.34	55	40	50	25	13.04	.08
82	11.48	55	40	50	25	13.18	.08
83	11.62	55	40	50	25	13.32	.08
84	11.76	55	40	50	25	13.46	.08
85	11.90	55	40	50	25	13.60	.08
86	12.04	55	40	50	25	13.74	.08
87	12.18	55	40	50	25	13.88	.08
88	12.32	55	40	50	25	14.02	.08
89	12.46	55	40	50	25	14.16	.08
90	12.60	60	40	50	25	14.35	.08
7290 ems—Labor Cost Except Paper.							
91	12.74	60	40	50	25	14.49	.08
92	12.88	60	40	50	25	14.63	.08
93	13.02	60	40	50	25	14.77	.08
94	13.16	60	40	50	25	14.91	.08
95	13.30	65	40	50	25	15.10	.08
96	13.44	65	40	50	25	15.24	.08
97	13.58	65	40	50	25	15.38	.08
98	13.72	65	40	50	25	15.52	.08
99	13.86	65	40	50	25	15.56	.08
100	14.00	65	40	50	25	15.80	.08
8100 ems—Labor Cost Except Paper.							

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Labor Cost of Machine Composition

Ten Point Square Inch Labor Cost of Machine Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Mach. Comp. and Lockup			Presswork		Cost 100	Added 100
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
10	27	28	15	25	25	1.20	.08
520 ems—Labor Cost Except Paper.							
11	30	28	15	25	25	1.23	.08
12	32	29	15	25	25	1.26	.08
13	35	29	15	25	25	1.29	.08
14	38	30	15	25	25	1.33	.08
15	41	30	15	25	25	1.36	.08
16	43	31	15	25	25	1.39	.08
17	46	31	15	25	25	1.42	.08
18	49	32	15	25	25	1.46	.08
19	51	32	15	25	25	1.48	.08
20	54	33	15	25	25	1.52	.08
1040 ems—Labor Cost Except Paper.							
21	57	43	20	30	25	1.75	.08
22	59	44	20	30	25	1.78	.08
23	62	44	20	30	25	1.81	.08
24	65	45	20	30	25	1.85	.08
25	68	45	20	30	25	1.88	.08
26	70	46	20	30	25	1.91	.08
27	73	46	20	30	25	1.94	.08
28	76	47	20	30	25	1.98	.08
29	78	47	20	30	25	2.00	.08
30	81	48	20	30	25	2.04	.08
1560 ems—Labor Cost Except Paper.							
31	84	48	25	35	25	2.17	.08
32	86	49	25	35	25	2.20	.08
33	89	49	25	35	25	2.23	.08
34	92	50	25	35	25	2.27	.08
35	95	50	25	35	25	2.30	.08
36	97	51	25	35	25	2.33	.08
37	1.00	51	25	35	25	2.36	.08
38	1.03	52	25	35	25	2.40	.08
39	1.06	52	25	35	25	2.43	.08
40	1.08	53	25	35	25	2.46	.08
2080 ems—Labor Cost Except Paper.							
41	1.11	63	30	35	25	2.64	.08
42	1.13	64	30	35	25	2.67	.08
43	1.16	64	30	35	25	2.70	.08
44	1.19	65	30	35	25	2.74	.08
45	1.22	65	30	35	25	2.77	.08
46	1.24	66	30	35	25	2.80	.08
47	1.27	66	30	35	25	2.83	.08
48	1.30	67	30	35	25	2.87	.08
49	1.32	67	30	35	25	2.89	.08
50	1.36	68	30	35	25	2.94	.08
2600 ems—Labor Cost Except Paper.							
51	1.38	68	30	35	25	2.96	.08
52	1.40	69	30	35	25	2.99	.08
53	1.43	69	30	35	25	3.02	.08
54	1.46	70	30	35	25	3.06	.08
55	1.49	70	30	35	25	3.09	.08

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Labor Cost of Hand Composition

Ten Point Square Inch Labor Cost of Hand Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Hand Comp. and Lockup			Presswork		Cost 100	Added 100
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
10	82	20	15	25	25	1.67	.08
520 ems—Labor Cost Except Paper.							
11	90	20	15	25	25	1.75	.08
12	98	20	15	25	25	1.83	.08
13	1.07	20	15	25	25	1.92	.08
14	1.16	20	15	25	25	2.01	.08
15	1.23	20	15	25	25	2.08	.08
16	1.31	20	15	25	25	2.16	.08
17	1.39	20	15	25	25	2.24	.08
18	1.48	20	15	25	25	2.33	.08
19	1.56	20	15	25	25	2.41	.08
20	1.65	20	15	25	25	2.50	.08
1040 ems—Labor Cost Except Paper.							
21	1.72	25	20	30	25	2.72	.08
22	1.80	25	20	30	25	2.80	.08
23	1.89	25	20	30	25	2.89	.08
24	1.97	25	20	30	25	2.97	.08
25	2.05	25	20	30	25	3.05	.08
26	2.13	25	20	30	25	3.13	.08
27	2.21	25	20	30	25	3.21	.08
28	2.30	25	20	30	25	3.30	.08
29	2.38	25	20	30	25	3.38	.08
30	2.47	25	20	30	25	3.47	.08
1560 ems—Labor Cost Except Paper.							
31	2.54	30	25	35	25	3.69	.08
32	2.62	30	25	35	25	3.77	.08
33	2.71	30	25	35	25	3.86	.08
34	2.79	30	25	35	25	3.94	.08
35	2.87	30	25	35	25	4.02	.08
36	2.95	30	25	35	25	4.10	.08
37	3.03	30	25	35	25	4.18	.08
38	3.12	30	25	35	25	4.27	.08
39	3.20	30	25	35	25	4.35	.08
40	3.28	30	25	35	25	4.43	.08
2080 ems—Labor Cost Except Paper.							
41	3.36	35	30	40	25	4.66	.08
42	3.44	35	30	40	25	4.74	.08
43	3.53	35	30	40	25	4.83	.08
44	3.61	35	30	40	25	4.91	.08
45	3.69	35	30	40	25	4.99	.08
46	3.77	35	30	40	25	5.07	.08
47	3.85	35	30	40	25	5.15	.08
48	3.94	35	30	40	25	5.24	.08
49	4.02	35	30	40	25	5.32	.08
50	4.10	35	30	40	25	5.40	.08
2600 ems—Labor Cost Except Paper.							
51	4.18	40	30	45	25	5.58	.08
52	4.26	40	30	45	25	5.66	.08
53	4.35	40	30	45	25	5.75	.08
54	4.43	40	30	45	25	5.87	.08
55	4.51	40	30	45	25	5.91	.08

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Labor Cost of Machine Composition

Ten Point Square Inch Labor Cost of Machine Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Mach. Comp. and Lockup			Presswork		Cost 100	Added 100
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
56	1.51	71	30	35	25	3.12	.08
57	1.54	71	30	35	25	3.15	.08
58	1.57	72	30	35	25	3.19	.08
59	1.59	72	30	35	25	3.21	.08
60	1.62	73	30	40	25	3.30	.08
3120 ems—Labor Cost Except Paper.							
61	1.65	83	30	40	25	3.43	.08
62	1.67	84	30	40	25	3.46	.08
63	1.70	84	30	40	25	3.49	.08
64	1.72	85	30	40	25	3.53	.08
65	1.76	85	30	40	25	3.56	.08
66	1.78	86	30	40	25	3.59	.08
67	1.81	86	30	40	25	3.62	.08
68	1.84	87	30	40	25	3.66	.08
69	1.86	87	30	40	25	3.68	.08
70	1.89	88	35	40	25	3.77	.08
3640 ems—Labor Cost Except Paper.							
71	1.92	88	35	40	25	3.80	.08
72	1.94	89	34	40	25	3.83	.08
73	1.97	89	35	40	25	3.86	.08
74	2.00	90	35	40	25	3.90	.08
75	2.03	90	35	40	25	3.93	.08
76	2.05	91	35	40	25	3.96	.08
77	2.08	91	35	40	25	3.99	.08
78	2.11	92	35	40	25	4.03	.08
79	2.13	92	35	40	25	4.05	.08
80	2.16	93	35	40	25	4.09	.08
4160 ems—Labor Cost Except Paper.							
81	2.19	1.03	35	40	25	4.22	.08
82	2.21	1.04	35	40	25	4.25	.08
83	2.24	1.04	35	40	25	4.28	.08
84	2.27	1.05	35	40	25	4.32	.08
85	2.30	1.05	35	40	25	4.35	.08
86	2.32	1.06	35	40	25	4.38	.08
87	2.35	1.06	35	40	25	4.41	.08
88	2.38	1.07	35	40	25	4.45	.08
89	2.40	1.07	35	40	25	4.47	.08
90	2.43	1.08	35	40	25	4.51	.08
4680 ems—Labor Cost Except Paper.							
91	2.46	1.08	35	40	25	4.54	.08
92	2.48	1.09	35	40	25	4.57	.08
93	2.51	1.09	35	40	25	4.60	.08
94	2.54	1.10	35	40	25	4.64	.08
95	2.56	1.10	35	40	25	4.66	.08
96	2.59	1.11	35	40	25	4.70	.08
97	2.62	1.11	35	40	25	4.73	.08
98	2.65	1.12	35	40	25	4.77	.08
99	2.67	1.12	35	40	25	4.79	.08
100	2.70	1.13	35	40	25	4.83	.08
5200 ems—Labor Cost Except Paper.							

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Labor Cost of Hand Composition

Ten Point Square Inch Labor Cost of Hand Composition, Makeup, Lockup, Make-ready and Running, 100 Copies and Added 100s—Paper Not Included.

Sq. In.	Hand Comp. and Lockup			Presswork		Cost 100	Added 100
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
56	4.59	40	30	45	25	5.99	.08
57	4.67	40	30	45	25	6.07	.08
58	4.76	40	30	45	25	6.16	.08
59	4.84	40	30	45	25	6.24	.08
60	4.92	40	30	45	25	6.32	.08
3120 ems—Labor Cost Except Paper.							
61	5.00	45	35	50	25	6.55	.08
62	5.08	45	35	50	25	6.63	.08
63	5.17	45	35	50	25	6.72	.08
64	5.25	45	35	50	25	6.80	.08
65	5.33	45	35	50	25	6.88	.08
66	5.41	45	35	50	25	6.96	.08
67	5.49	45	35	50	25	7.04	.08
68	5.58	45	35	50	25	7.13	.08
69	5.66	45	35	50	25	7.21	.08
70	5.75	45	35	50	25	7.29	.08
3640 ems—Labor Cost Except Paper.							
71	5.82	50	35	50	25	7.42	.08
72	5.90	50	35	50	25	7.50	.08
73	5.99	50	35	50	25	7.59	.08
74	6.07	50	35	50	25	7.67	.08
75	6.15	50	35	50	25	7.75	.08
76	6.23	50	35	50	25	7.83	.08
77	6.31	50	35	50	25	7.91	.08
78	6.40	50	35	50	25	8.00	.08
79	6.48	50	35	50	25	8.08	.08
80	6.56	50	35	50	25	8.16	.08
4160 ems—Labor Cost Except Paper.							
81	6.64	55	40	50	25	8.34	.08
82	6.72	55	40	50	25	8.42	.08
83	6.81	55	40	50	25	8.51	.08
84	6.89	55	40	50	25	8.59	.08
85	6.97	55	40	50	25	8.67	.08
86	7.05	55	40	50	25	8.75	.08
87	7.13	55	40	50	25	8.83	.08
88	7.22	55	40	50	25	8.92	.08
89	7.30	55	40	50	25	9.00	.08
90	7.38	60	40	50	25	9.13	.08
4680 ems—Labor Cost Except Paper.							
91	7.46	60	40	50	25	9.21	.08
92	7.54	60	40	50	25	9.29	.08
93	7.63	60	40	50	25	9.38	.08
94	7.71	60	40	50	25	9.46	.08
95	7.79	65	40	50	25	9.59	.08
96	7.87	65	40	50	25	9.67	.08
97	7.95	65	40	50	25	9.75	.08
98	8.04	65	40	50	25	9.84	.08
99	8.12	65	40	50	25	9.92	.08
100	8.20	65	40	50	25	10.00	.08
5200 ems—Labor Cost Except Paper.							

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Quick Figures for Small Work

This time-saving table provides all the data for figuring off-hand any job running up to 100 square inches, to be run on quarter-medium press. Each of the spaces enclosed in this page represent three square inches or eighteen inches, of type in the printed page.

The whole page with the margins equals 26 sq. inches.

The two pages across represent 52 square inches.

A sheet of paper the size of this paper page is figured as costing 44 cents per 1000 sheets of cut paper, and will contain up to 35 square inches of type.

See next page for further explanation.

HAND AND MACHINE PRICES FOR COMPLETE WORK.

Eight Point Measurement.

1 sq. in. hand set 12.5 cts.—1 sq. in. machine set 3.5 cts.

Square Inches		Cost Price 1000 Copies	Percentage Added	Sales Price 1000 Copies	Added 100s
		Paper cost at 44 cents per 1000 cut.			
10	Hand...	$3.23	$0.65	$3.88	$0.13
10	Machine	2.26	.45	2.71	.13
15	Hand...	3.93	.79	4.72	.13
15	Machine	2.56	.51	3.07	.13
20	Hand...	4.86	.97	5.83	.15
20	Machine	2.94	.59	3.53	.15
25	Hand...	5.66	1.13	6.79	.15
25	Machine	3.34	.67	4.01	.15
30	Hand...	6.36	1.27	7.63	.15
30	Machine	3.64	.73	4.37	.15
35	Hand...	7.21	1.44	8.65	.15
35	Machine	3.94	.79	4.73	.15
		Paper cost at 72 cents per 1000 cut.			
40	Hand...	7.91	1.58	9.49	.15
40	Machine	4.24	.85	5.09	.15
45	Hand...	9.07	1.81	10.88	.16
45	Machine	4.80	.96	5.76	.16
50	Hand...	9.77	1.95	11.72	.16
50	Machine	5.00	1.00	6.00	.16
55	Hand...	10.57	2.11	12.68	.16
55	Machine	5.21	1.04	6.25	.16
60	Hand...	11.27	2.25	13.52	.16
60	Machine	5.45	1.09	6.54	.16
65	Hand...	12.12	2.42	14.54	.16
65	Machine	5.66	1.13	6.79	.16

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Quick Figures for Small Work

The first column represents square inches in sequences of five.

The second column is the calculated cost price of composition, makeup and lockup, make-ready, press-running and paper for 1000 copies.

The third column is the per cent of profit to be added.

The fourth column is the total price for 1000 copies of the completed work.

And the last column is the selling price of added or reduced 100s.

HAND AND MACHINE PRICES FOR COMPLETE WORK.

Ten Point Measurement.

1 sq. in. hand set 8.2 cts.—1 sq. in. machine set 2.7 cts.

Square Inches		Cost Price 1000 Copies	Percentage Added	Sales Price 1000 Copies	Added 100s
		Paper cost at 44 cents per 1000 cut.			
10	Hand...	$2.65	$0.53	$3.18	$0.13
10	Machine	2.18	.44	2.62	.13
15	Hand...	3.00	.61	3.67	.13
15	Machine	2.34	.47	2.81	.13
20	Hand...	3.66	.73	4.49	.15
20	Machine	2.68	.54	3.22	.15
25	Hand...	4.21	.84	5.05	.15
25	Machine	3.04	.61	3.65	.15
30	Hand...	4.63	.93	5.56	.15
30	Machine	3.17	.63	3.80	.15
35	Hand...	5.18	1.04	6.22	.15
35	Machine	3.46	.69	4.15	.15
		Paper cost at 72 cents per 1000 cut.			
40	Hand...	5.59	1.12	6.71	.15
40	Machine	3.62	.72	4.34	.15
45	Hand...	6.46	1.29	7.75	.16
45	Machine	4.24	.85	5.09	.16
50	Hand...	6.87	1.37	8.24	.16
50	Machine	4.41	.88	5.29	.16
55	Hand...	7.38	1.48	8.86	.16
55	Machine	4.56	.91	5.47	.16
60	Hand...	7.79	1.56	9.35	.16
60	Machine	4.77	.95	5.72	.16
65	Hand...	8.35	1.67	9.02	.16
65	Machine	5.03	1.01	6.04	.16

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Quick Figures for Small Work

This time-saving table provides all the data for figuring off-hand any job running up to 100 square inches, to be run on quarter-medium press. Each of the spaces enclosed in this page represent three square inches or eighteen inches, of type in the printed page.

The whole page with the margins equals 26 sq. inches.

The two pages across represent 52 square inches.

A sheet of paper the size of this paper page is figured as costing 44 cents per 1000 sheets of cut paper, and will contain up to 35 square inches of type.

See next page for further explanation.

HAND AND MACHINE PRICES FOR COMPLETE WORK.

Eight Point Measurement.

1 sq. in. hand set 12.5 cts.—1 sq. in. machine set 3.5 cts.

Square Inches		Cost Price 1000 Copies	Percentage Added	Sales Price 1000 Copies	Added 100s
		Paper cost at $1.05 per 1000 cut.			
70	Hand...	13.17	2.63	15.80	.22
70	Machine	6.21	1.24	7.35	.22
75	Hand...	13.87	2.77	16.64	.22
75	Machine	6.42	1.28	7.70	.22
80	Hand...	14.67	2.93	17.60	.22
80	Machine	6.61	1.32	7.99	.22
85	Hand...	15.37	3.07	18.44	.22
85	Machine	6.82	1.36	8.18	.22
90	Hand...	16.12	3.22	19.34	.22
90	Machine	7.01	1.40	8.41	.22
95	Hand...	16.87	3.37	20.24	.22
95	Machine	7.21	1.44	8.65	.22
100	Hand...	17.57	3.51	21.08	.22
100	Machine	7.41	1.48	8.89	.22

The Use of the Labor Cost Tables

The estimator, whether the boss, the foreman, the journeyman, or a special hired to keep the wheels moving, has here ready to his hand the most complete tables ever originated for determining the labor cost of hand or machine composition.

They are made to cover 8 and 10 point only, and up to 100 sq. inches, they ought to be considered standard for cost estimates.

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Quick Figures for Small Work

The first column represents square inches in sequences of five.

The second column is the calculated cost price of composition, makeup and lockup, make-ready, press-running and paper for 1000 copies.

The third column is the per cent of profit to be added.

The fourth column is the total price for 1000 copies of the completed work.

And the last column is the selling price of added or reduced 100s.

HAND AND MACHINE PRICES FOR COMPLETE WORK.

Ten Point Measurement.

1 sq. in. hand set 8.2 cts.—1 sq. in. machine set 2.7 cts.

Paper cost at $1.05 per 1000 cut.

Square Inches		Cost Price 1000 Copies	Percentage Added	Sales Price 1000 Copies	Added 100s
70	Hand...	9.06	1.81	10.87	.22
70	Machine	5.54	1.11	6.65	.22
75	Hand...	9.52	1.90	11.42	.22
75	Machine	5.70	1.14	6.84	.22
80	Hand...	9.93	1.99	11.92	.22
80	Machine	5.86	1.17	7.03	.22
85	Hand...	10.44	2.09	12.53	.22
85	Machine	6.12	1.22	7.34	.22
90	Hand...	10.90	2.18	13.08	.22
90	Machine	6.28	1.26	7.54	.22
95	Hand...	11.36	2.27	13.63	.22
95	Machine	6.43	1.29	7.72	.22
100	Hand...	11.77	2.35	14.12	.22
100	Machine	6.60	1.32	7.92	.22

The Use of Quick Figures for Small Work

With the aid of a foot rule, the boss, the foreman, the journeyman, or the customer himself can figure the labor and paper cost of any job of printing within the limit of 100 square inches.

The prices are for 1000 copies and added 100s, and if there are less than 1000 copies, reduce the selling price by subtracting the number of hundreds less than 1000.

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QUICK FIGURES.

Abstracts of Title. Page 105.	200 Copies	Added 100
One page, machine, 8 pt.	$ 7.02	.32
Added pages, 8 pt.	7.00	.32
One page, machine, 10 pt.	5.82	.32
Added pages, 10 pt.	5.80	.32

Advertising Programs. Pages 105 to 109.	200 Copies	Added 100
Four pages, 8x11, machine, 8 pt.	$ 37.51	.37
Four pages, 8x11, machine, 10 pt.	26.59	.37
Four pages, 9½x12½, machine, 8 pt.	44.12	.37
Four pagss, 9½x12½. machine, 10 pt.	30.86	.37
Four pages, 10½x14, machine, 8 pt.	57.92	.48
Four pages, 10½x14, machine, 10 pt.	40.19	.48
Eight pages, 8x11, machine, 8 pt.	66.46	.68
Eight pages, 8x11, machine, 10 pt.	44.62	.68
Eight pages, 9½x12½, machine, 8 pt.	83.50	.72
Eight pages, 9½x12½, machine, 10 pt.	56.88	.72
Eight pages, 10½x14, machine, 8 pt.	107.92	.82
Eight pages, 10½x14, machine, 10 pt.	73.16	.82

Announcements. Pages 110 and 111.	200 Copies	Added 100
On cards up to 4x5 inches, 8 pt.	$ 3.42	.37
On cards up to 4x5 inches, 10 pt.	2.82	.37
In good style with envelopes, 8 pt.	9.42	1.79
In good style with envelopes, 10 pt.	7.68	1.79
Four pages, 4½x5½, 8 pt.	8.92	.41
Four pages, 4½x5½, 10 pt.	5.86	.41

Announcements, Wedding. Page 110	50 Copies	Added 50
Invitations, 5¼x6½, envelopes, type	$ 4.35	1.25
Invitations, 6x7¼, envelopes, type	4.80	1.60

Bank Printing.
Pages 112, 113.

Check Books for Depositors, printed in bulk in lots of 5,400	$15.98
In lots of 11,000	23.04
There is a charge for plates in this order of $5.50.	
Counter checks without stubs, 4,300	$ 6.96
Added 1000s	.58

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QUICK FIGURES.

Bank Printing

Page 113.

Checks with vouchers attached, 250 in one book	$ 9.75
With 500 in book	10.78
Private Check Books for firms, 1000	10.45
Added books of 1,000	5.56
Deposit Slips, 5000, in stock form	$ 3.69
10,000	6.91
20,000	13.34

Page 114.

	500 in one book 3x8½	3x12
Individual, lodge, or society check books	$ 4.16	4.98
Added books of 100	.29	.32

	1000 Checks 10 bks.	20 bks.
Checks, drafts or orders in single books	$ 6.29	5.81
Added 1000s	3.17	2.69

On Bankers' Safety paper add $1.00 per 1000 checks.

Bills of Fare.

	1,000	Added 1,000
Eights of folio	$ 4.17	1.35
Eights of royal	4.90	1.45
Two-ply card	8.90	2.35
Restaurant 7x11, 4 ply card	10.38	3.30

Bill Heads, Ruled Stock.

Page 115.

	500	1,000	Added 1,000
6s, 14-lb. cap at 10c	$ 3.27	3.96	1.62
4s, 14-lb. cap at 10c	3.39	4.20	1.86
3s, 14-lb. cap at 10c	3.50	4.50	2.00
2s, 14-lb. cap at 10c	3.80	5.05	2.50

500 assorted per 100, 6s, 66c; 4s, 68c; 3s, 70c; 2s, 76c.

Bill Heads.

	5,000	Added 1,000
For grocers, etc., 4x5	$ 5.34	.62
For grocers, etc., 4½x8	7.14	.91

Blanks with Ruling and Backing.

	1,000	Added 1.000
Half-folio	$ 13.80	5.10
Half cap	11.20	4.00
Quarter folio	8.05	3.12

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QUICK FIGURES.

Blank Forms, Without Ruling. Pages 116 and 117.	200	Added 100
Half cap, 8½x14, handset, one page	$ 10.42	.37
Half cap, 8½x14, handset, two pages	19.86	.37
Qr. cap, 8½x7, handset, 10 pt	4.60	.32
Qr. folio, 8½x11, handset, 10 pt	7.27	.36
Full cap, 14x17, machine, 3 pages	19.26	.78
Full cap, 14x17, machine, 4 pages	23.15	.78
Half cap, 8½x14, machine, 1 page	6.85	.41
Half cap, 8½x14. machine, 2 pages	12.18	.41
Half folio, 11x17, machine, 1 page	11.63	.66
Half folio, 11x17, machine, 2 pages	19.40	.66
Folio, 17x22, machine, 3 pages	28.14	1.16
Folio, 17x22, machine, 4 pages	34.72	1.16

Blank Books with Duplicates. Pages 119 and 120	1000	Added 1,000
One form on a sheet, ½ cap or qr. royal	$ 9.92	6.98
Two forms on a sheet, ½ cap or qr. royal	8.09	4.80
Three forms on a ⅝ sheet, cap or qr. royal	7.97	4.45
One form on a sheet, full cap or royal	19.23	10.93
Two forms on a seeet, full cap or royal	14.68	7.54
Three forms on a sheet, full cap or royal	13.52	6.74
Four forms on o sheet, full cap or royal	12.83	6.41

Blank Books with Carbon Duplicates. Page 120.	1,000 Forms	Added 1,000
One form on a half sheet of D. C.	$ 27.38	17.18
Two forms on a half sheet of D. C.	21.37	12.13
Three forms on a half sheet of D. C.	18.35	10.05
Four forms on a half sheet of D. C.	17.80	9.28

Blank Books. Pages 36 and 37. No. 1 Ledger paper.	300 pps. Ends and bands	Added 100 pps
Flat cap, with printed headings	$ 12.38	1.60
Demy, with printed headings	14.83	1.70
Medium, with printed headings	17.45	2.40
Double Demy, with printed headings	26.34	2.35
Double Medium, with printed headings	32.48	3.10

Index and canvas covers to be added. See pages 36 and 37.

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QUICK FIGURES

Blotting Pads. Page 121.	1,000	Added 1,000
12 to a sheet (4x9½) inches		
80 lb. stock	$ 4.30	2.35
100 lb. stock	4.63	2.70
120 lb. stock	5.00	3.05
120 lb. enamel one side	6.56	4.10
18 to a sheet (3x8 inches)		
80 lb. stock	$ 3.48	1.68
100 lb. stock	3.73	1.93
120 lb. stock	3.92	2.12
120 lb. enamel one side	4.65	2.95

Bonds and Loan Notes, Printed Forms. Page 122.	100	Added 100
Half sheet folio or less, 10 coupons	$ 15.78	2.64
Bonds and Loan Notes, Lithograph form—		
With ten coupons	$33.00	6.00
With twenty coupons	36.00	6.00
With thirty coupons	39.00	6.00
With forty coupons	42.00	6.00
With sixty coupons	48.00	6.00

Books or Pamphlets. Pages 123 to 133.	200	Added 100
Type page 2½x4 inches, 8 point, machine—		
16 pages	$ 17.36	.73
24 pages	22.76	.88
32 pages	28.10	1.54
Cover to be added	3.53	.32
Type page 3x5 inches, 8 point, machine—		
8 pages	$ 11.29	.53
16 pages	20.01	.70
32 pages	37.54	1.18
Cover to be added	3.56	.34
Type page 3½x6 inches, 8 point, machine—		
16 pages	$ 25.13	.73
24 pages	36.58	1.02
32 pages	46.63	1.71
Cover to be added	3.70	.41
Type page 4x5¼ inches, 10 point, machine—		
8 pages	$ 12.00	.55
16 pages	21.40	.73
32 pages	44.44	1.44
Cover to be added	2.67	.38

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QUICK FIGURES

Pages 123 to 133	200	Added 100
Type page 4x7 inches, 10 point, machine—		
8 pages	$ 15.20	.65
16 pages	26.80	.94
32 pages	53.05	1.90
Cover to be added	4.39	.44
Type page 5x8½ inches, 10 point, machine—		
8 pages	$ 19.48	.68
16 pages	34.76	1.00
32 pages	68.00	1.90
Cover to be added	4.75	.61

Type page 6½x9½ inches, catalogue page Page 133.	1,000 Copies	Added 1,000
8 pages	$ 54.35	12.78
16 pages	107.68	24.66
Added 8 pages	51.89	11.52
Cover to be added	15.30	9.37
8 pages	$ 61.04	.89
16 pages	121.07	1.69
Added 8 pages	58.22	7.64
Cover to be added	17.81	1.18
Type page 8 1-6x12 inches, catalogue page—		
8 pages	$ 74.82	14.70
16 pages	148.62	28.50
Added 8 pages	71.46	10.98
Cover to be added	19.02	13.09

Type page 4x6½, special estimate for 32 pages two forms of 16s on both sides of a sheet of 22x32 enamel book, 60 lb., costing 10 cents.

Page 127.	200 Copies	Added 100
32 pages 8 point	$ 80.04	3.60
32 pages 10 point	72.05	3.60

Cover not figured in these prices.

Magazine Monthly. Page 133.	1,000	Added 1,000
Type page 6½x9½ inches		
16 pages 8 point, machine	$ 63.72	11.10
16 pages 10 point, machine	55.27	11.10
A four page cover will add to first 1,000, $10.00, and added 1,000s, $5.00		
Type page, 9x12½ inches		
16 pages 8 point	$105.10	15.70
16 pages 10 point	89.25	15.70
A four page cover will add to first 1,000, $21.50, and for added 1000 $6.20		

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QUICK FIGURES

Cards, Business and Entertainment.
($2.00 Stock.)

No. of Cards to a sheet	Stock Cost	500	1,000	Added 100
No. 72	$ .36	$ 2.49	2.49	.13
No. 63	.38	2.42	2.96	.13
No. 55	.46	2.46	3.03	.14
No. 48	.50	2.51	3.10	.15
No. 42	.58	2.55	3.17	.16
No. 35	.70	2.60	3.27	.17

Cards, Business. ($3.00 Stock.)

No. 72	$ .54	$ 2.52	3.12	.15
No. 63	.58	2.54	3.16	.16
No. 55	.68	2.60	3.26	.17
No. 48	.76	2.65	3.34	.18
No. 42	.86	2.70	3.44	.19
No. 35	1.04	2.80	3.62	.20

Cards, Business. ($4.00 Stock.)

No. 72	$ .72	$ 2.59	3.30	.17
No. 63	.77	2.62	3.35	.18
No. 55	.91	2.70	3.49	.19
No. 48	1.01	2.76	3.59	.20
No. 42	1.15	2.84	3.73	.21
No. 35	1.39	2.97	3.97	.24

Cards, Business. ($5.00 Stock.)

No 72	$ .90	$ 2.67	3.40	.19
No. 63	.96	2.70	3.55	.20
No. 55	1.14	2.80	3.78	.21
No. 48	1.26	2.87	3.90	.23
No. 42	1.44	2.97	4.08	.24
No. 35	1.74	3.13	4.38	.27

Cards, Business, Round Corner, Extra Grade.
(Page 136)

	500	1000	Added 1000
No. 88, selling $0.72	$2.58	3.30	1.44
No. 63, selling .90	2.67	3.48	1.62
No. 55, selling 1.02	2.73	3.60	1.74
No. 48, selling 1.14	2.79	3.72	1.86
No. 36, selling 1.26	2.85	3.84	1.98

For colored ink add 50 cents to any order.

Printing in two colors add for 500, $2.00, and added 100s, 10c.

Printing both sides add for 500, $2.00 and added 100s, 8 cents.

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QUICK FIGURES

Cards, Business, Round Corner, Fair Quality.	1,000	Added 100
No. 88, selling $0.54	$2.48	1.26
No. 70, selling .60	2.52	1.32
No. 63, selling .66	2.56	1.38
No. 55, selling .72	2.58	1.44
No. 48, selling .84	2.64	1.56
No. 36, selling 1.02	2.73	1.74

Cards, Large Display, 6 Ply. (Page 137)	100	Added 100
Full sheet 22x28	$12.30	4.00
Half sheet, 14x22	8.36	2.00
Third sheet, 9½x22	6.48	1.25
Quarter sheet, 11x14, 6 ply	4.48	.97
Sixth sheet, 9½x11, 6 ply	3.95	.78
Eighth sheet, 7x11	3.62	.60

Certificates of Stock.	100	Added 100
Lithographed borders	$9.18	1.68

Certificates of Deposit.	1000	Added 1000
Fours of royal	$9.36	4.74

Check Blanks for Depositors (Page 112)	11000	Added 1000
Held in stock	$23.04	1.37

Private Check Books for Firms	1000 Checks	Added 1000
Two on	$10.45	5.56
Four on	11.05	5.56

Checks Book for Lodges and Societies (Page 117)	500 Checks	Added 100
Size 3x8½, in single books	$4.16	.29
Size 3x12, in single books	4.98	.32

Checks with Voucher Attached (Page 113)	250	500
Size 7x11	$9.17	10.78

Checks or Drafts in Single Books	1000	Added 1000
20 books	$6.29	$3.17
10 books	5.81	2.69

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QUICK FIGURES

Circulars (Page 149)	1000	Added 1000
Half-letter, or ¼ of folio, 8 pt. hand set	$11.34	2.40
Half-letter, or ¼ of folio, 10 pt. hand set	8.12	2.40
Folded note, machine set, 1 page	4.98	2.75
Folded note, machine set, 10 pt., 2 pages	6.96	3.06
Folded note, machine set, 10 pt., 3 pages	8.40	3.06
Folded note, machine set, 10 pt., 4 pages	9.84	3.06
Folded letter, machine set, 10 pt., 1 page	9.66	4.50
Folded letter, machine set, 10 pt., 2 pages	15.06	4.50
Folded letter, machine set, 10 pt., 3 pages	19.26	4.50
Folded letter, machine set, 10 pt., 4 pages	23.46	4.50
Typewriter, hand set, 1 page	5.82	2.50
Typewriter, hand set, 2 pages	9.24	2.70
Typewriter, hand set, 3 pages	15.30	4.40
Typewriter, hand set, 4 pages	18.18	4.44

Commutation Tickets. Page 137.	1,000	Added 1.000
For restaurants, etc	$ 4 00	2.30

Complaints, Contracts, etc. (Page 143)	**100 Copies**	Added, **100**
One page, machine, 10 pt	$ 6.89	.65
Two pages, machine, 10 pt	12.70	.72
Three pages, machine, 10 pt	20.46	1.40
Four pages, machine, 10 pt	26.03	1.40

Delivery Books, in Duplicate. Page 144.	10 bks.	Added 10 bks.
16s Manilla, for carbon	$ 5.29	2.17
16s Manilla, 6x9, in duplicate	5.32	2 48

Delivery Sheets. Page 144.	1,000	Added 1,000
¼ royal or folio, duplicate	$ 5.44	2.72
¼ royal of folio, triplicate	6.54	3.96

Dodgers--See Hand Bills.

Envelopes. Page 145.	1,000	Added 1,000
6½ No. 2, XX wood	$ 2.52	1.56
6½ No. 2, rag	3.12	2.16
6½ Linen, XX	3.36	2.40
10 No. 2, XX rag	3.84	2.88
11 No. 2, XX rag	4.56	3.60
6 Manilla, XXX50	2.40	1.44
6½ Manilla, XXX50	2.52	1.65

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QUICK FIGURES.

Envelopes Folders (Page 141)	1000	Added 1000
One page hand set, 8 pt. (6½ env.)	$4.36	1.38
One page both sides, 8 pt. (6½ env.)	6.50	1.40
One page hand set, 10 pt. (6½ env.)	3.20	1.40
One page both sides, 10 pt. (6½ env.)	4.40	1.40
Four pages, machine, 8 pt. (6½ env.)	7.80	1.94
Four pages, machine, 10 pt. (6½ env.)	7.24	1.94
Six pages, machine, 8 pt. (6½ env.)	9.23	3.00
Six pages, machine, 10 pt. (6½ env.)	7.79	3.00
Eight pages, machine, 8 pt. (6½ env.)	12.02	2.96
Eight pages, machine, 10 pt. (6½ env.)	10.64	2.96
Four pages, machine, 8 pt. (10 env.)	8.03	2.33
Four pages, machine, 10 pt. (10 env.)	6.83	2.33
Six pages, machine, 10 pt. (10 env.)	9.23	2.96
Eight pages, machine, 10 pt. (10 env.)	12.14	3.44
Ten pages, machine, 10 pt. (10 env.)	16.54	4.54

Handbills, (24x36 print) Page 149.	1,000	Added 1,000
6x9	$ 3.28	1.05
9x12	5.65	1.55
12x18	9.02	2.30
18x24	19.61	3.30

Handbills, (28x42 print) Page 149.	1,000	Added 1,000
7x10½	$ 4.68	1.30
9½x10½	5.75	1.40
10½x14	7.75	1.75
9½x21	10.50	2.10
8½x28	13.08	2.76
14x21	14.66	3.09
21x28	25.94	5.24

Handbills, 28x42 (colored print) Page 150.	1,000	Added 1,000
7x10½	5.34	1.50
10½x14	7.68	2.20
14x21	14.52	3.10
21x28	25.08	4.60

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QUICK FIGURES.

Hotel Registers, Interleaved, One Book.

100 pages	9.84
200 pages	11.40
200 pages	13.08
100 pages, with advertising cards	19.80
200 pages, with advertising cards	22.50

Label Printing.
Page 151.

	1,000	Added 1,000
7x10½	$ 5.94	1.86
5½x7	3.96	1.20
3½x5½	3.18	1.02

Laundry Lists.
Page 151.

	1,000	Added 1,000
4¾x8½	$ 5.34	1.02

Law Cases, Paper Books, etc.
Cases 75c. per page.
Briefs, 90c. per page.

Leaflets or Folder. (See under Envelopes)

Letter Heads and Memos.
Page 146.

	500	1,000	Added 1,000
10 lb. at 10c	$ 3.42	4.44	2.40
10 lb. at 12c	3.54	4.68	2.64
10 lb. at 14c	3.64	4.92	2.88
10 lb. at 16c	3.78	5.16	3.12
10 lb. at 18c	3.90	5.40	3.36
10 lb. at 20c	4.02	5.64	3.60
10 lb. at 22c	4.14	5.88	3.84
5 lb. at 10c, memo size	3.50	3.06	1.50
5 lb. at 10c, memo size	2.67	3.30	1.50
5 lb. at 12c, memo size	2.73	3.42	1.62
5 lb. at 14c, memo size	2.79	3.54	1.74
5 lb. at 16c, memo size	2.85	3.66	1.86
5 lb. at 18c, memo size	2.91	3.78	1.98
5 lb. at 20c, memo size	2.97	3.92	210

Loan Applications

	1,000	Added 1,000
Half cap, machine set, 8 pt., 2 sides	$ 24.82	3.64
Half cap, machine set, 10 pt., 2 sides	14.02	3.64

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QUICK FIGURES.

Merchandise Orders or Receipts.

	100 leaves	200 leaves
In duplicate, 10 books	$ 4.00	5.28
Added single books	.25	.38

Milk Tickets—In Books.

	50	100
Books of 25 leaves	$ 7.02	10.44
Added books	.07	.07

Mortgage Blanks.

	1,000	Added 1,000
Half cap, 16 lb	$ 16.30	3.58
Half folio, 24 lb	24.62	4.70
Half cap, 10 pt., 1 page	10.82	4.64
Half cap, 10 pt., 2 pages	14.42	4.64
Half folio, 10 pt., 1 page	16.72	6.34
Half folio, 10 pt., 2 pages	23.92	6.34

Monthly Statements.
Page 148.

	500	1,000	Added 1,000
Gem, 3⅝x5⅝	$ 2.25	2.52	1.26
Square, 5⅛x5⅝	2.30	2.93	1.37
Yankee, 3⅛x8⅝	2.32	2.95	1.39
Pony, 4¾x8⅝	2.34	3.00	1.44
Royal Yankee, 4x9⅝	2.35	3.02	1.46
Regular, 5⅛x8⅛, 5 lb	2.40	3.12	1.56
Regular, 5⅛x8⅝, 6 lb	2.49	3.30	1.74
Long, 5⅛x11	2.61	3.54	1.98

Ruled to order, add $1.25 to first 1,000, and 25c. for added 1000.

Money or Rent Receipts.

	1,000	Added 1,000
In tabs of 100	$ 3.30	1.78
In 10 books with stubs	4.64	2.65

Newspapers.

See under Advertising and Newspaper Programs, also under Monthly Publications,

Night and Holiday Work.

When necessary to complete rush orders, under the direct request of the customer, should be charged for the extra labor.

QUICK FIGURES.

Note and Memorandum Headings. Page 147.	500	1,000	Added 1,000
5 lb. at 10c	$ 2.67	3.30	1.50
5 lb. at 12c	2.73	3.42	1.62
5 lb. at 14c	2.79	3.54	1.74
5 lb. at 16c	2.85	3.66	1.86
5 lb. at 18c	2.91	3.76	1.98
5 lb. at 20c	2.97	3.92	2.10

Numbering and Perforating. Page 33.	1,000	Added 1,000
Selling, single numbers	$ .65	.50
Selling, double numbers	1.25	1.00
Selling, triplicate numbers	1.75	1.50
Perforation—Selling	.65	.50

Order Blanks. Page 152.	1,000	Added 1,000
Single sheets, ¼ folio	6.46	3.00
Duplicates	9.02	5.40
Triplicates	11.66	7.00
Single sheets, ⅛ of folio	3.65	1.37
Single sheets, ⅛ of royal	3.68	1.82
Single sheets, ¼ of cap	4.08	1.92

Posters and Show Bills. Page 153.	1,000	Added 1,000
Whole sheet, 28x42	$ 17.30	8.90
Half-sheet, 14x21	11.00	5.35
Third sheet, 14x28	9.16	4.18
Quarter sheet, 14x21	7.72	3.34

Posters on Cloth. Page 153.	100 Copies	Added 100
Size 9x18, 13 yds	$ 6.00	2.25
Size 12x18, 17 yds	7.20	2.75
Size 12x36, 35 yds	17.80	5.50

Post Card Folders. Page 153.	1,000	Added 1,000
3½x6, 2 pages	$ 3.41	1.25
7x6, 4 pages	4.94	1.60
10½x6, 6 pages	6.88	2.45
14x6, 8 pages	9.16	3.09

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QUICK FIGURES.

Postal Cards. Page 155.	100	Added 100
Printing one side	$ 2.50	1.15
Stamped Envelopes, 1 cent	2.53	1.20

Postal Cards—Double for Reply. Page 155.	100	Added 100
10 point composition	$ 4.70	2.30
One cent envelopes and printing	2.53	1.20
Two cent envelopes and printing	3.50	2.26

Programs, Entertainment. Pages 155, 156, 157.	1,000	Added 1,000
Paper		
6x9 book, 1 page, 8 point, machine set	$ 4.61	1.66
6x9 book, 1 page, 10 point, machine set	3.77	1.66
5x8 cover, 4 pages, 8 point, hand set	8.69	2.15
5x8 cover, 4 pages, 10 point, hand set	6.29	2.15
5x10 cover, 4 pages, 8 point, hand set	10.92	2.46
5x10 cover, 4 pages, 10 point, hand set	7.80	2.46
5⅝x11 book, 4 pages, 8 point, hand set	12.97	3.07
5⅝x11 book, 4 pages, 10 point, hand set	9.28	3.07
6¼x10 cover, 4 pages, 8 point, hand set	14.52	2.46
6¼x10 cover, 4 pages, 10 point, hand set	9.24	2.46
6½x12½ book, 1 page, 8 point, hand set	6.42	1.38
6½x12½ book, 1 page, 10 point, hand set	4.14	1.38
12½x19 book, 3 pages, 8 point, hand set	17.30	1.92
12½x19 book, 3 pages, 10 point, hand set	10.28	1.92
12½x19 book, 4 pages, 8 point, hand set	21.98	1.92
12½x19 book, 4 pages, 10 point, hand set	12.68	1.92

Receipts, Money or Rent.	1,000	Added 1,000
In tabs of 100	$ 3.30	1.78
In ten books, with stubs	4.64	2.65

Shipping Tags. Page 157.	E Tags 1,000	E Tags Added 1,000	T Tags 1,000	T Tags Added 1,000
No. 1 Dennison	$ 2.15	1.07	2.30	1.22
No. 2	2.25	1.17	2.40	1.32
No. 3	2.35	1.27	2.55	1.47
No. 4	2.45	1.37	2.70	1.62
No. 5	2.50	1.42	2.90	1.82
No. 6	2.65	1.57	3.15	2.07
No. 7	2.80	1.72	3.30	2.27

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FLAT PAPERS—Divisions of

Double Cap Paper, 17x28 inches.

	200 8 point	200 10 point	Added 100
15x26, 390 sq., one side, 8 pt. (42).....	$ 24.02	20.94	.90
15x22, 330 sq., comp. 12½h. 2 colors.....	33.91		1.10
12x15, 4pps., machine comp. 720 sq., (41)	41.08	34.12	1.05
6½x12, 8pps., 624 sq., machine comp. (45)	37.67	31.68	1.22
5x9, 12pps., 540 sq., machine comp. (47)..	36.70	31.54	1.36
5x7, 16pps., 560 sq., both sides, (49).....	37.42	32.16	1.24
2½x7¼, 24pps , 432 sq., both sides, (51)..	34.08	29.44	1.36
2½x5½, 32pps., 448 sq., both sides, (53)...	35.23	30.94	1.24

Half Sheet of Double Cap, 14x17 inches.

7x26, or 12x15, 180 sq., one side, (55).....	$ 13.80	12.12	.49
7x12, 4pps., 336 sq., machine comp. (56)..	21.48	18.25	.60
3x5¾, 16pps., 272 sq., machine comp. (58)	19.93	17.32	.85
7x5, 8pps., 280 sq., machine comp. (57)..	20.27	17.63	.85
3x5¼, 16pps., 272 sq., machine comp. (58)	19.93	17.32	.85
" " " ⅓ hand and ⅔ machine	31.53	23.44	.85

Threes of Double Cap.

4x26 or 7x15, 104 sq., machine comp. (59)	$ 10.29	9.41	.37

Eights of Double Cap.

7x5½, 8 pages, 38 sq., hand comp. (61)..	$ 8.16	5.52	.20
7x5½, 38 sq., printing both sides, (61)...	14.90	9.62	.20

Royal Whole Sheet.

17x22, 374 sq., printing one side, (62)....	$ 24.02	20.43	.90
17x22, printing handbill, (62).....	18.01	15.61	.35
10x17, 4pps., 680 sq., machine comp. (63).	39.40	32.92	1.05
8x10, 8pps., 640 sq., machine comp. (64).	38.45	32.30	1.25
4x7, 16pps., 448 sq., machine comp. (65).	31.86	27.26	1.27
3⅓x4¾, 32pps.. 512 sq., mach. comp. (66)	38.03	33.11	1.38

Royal Third Sheet.

5x22 or 6½x17, 110 sq., mach. comp. (67)	$ 9.95	8.87	.40
2⅓x5, 8pps., 96 sq., hand comp. (67).....	21.00	14.32	.44
2⅓x5, 8pps., 96 sq., machine comp. (67).	11.89	9.86	.44

Royal Half Sheet.

7⅔x22 or 10x17, 170 sq., mach. comp. (68)	$ 13.44	11.76	.49
8x10, 4pps. 320 sq., machine comp. (69)..	20.28	17.16	.61
4x7, 8pps. 224 sq., machine comp. (69)...	17.35	15.20	.82
3x4½, 16pps. 224 sq., machine comp. (70)	17.44	15.29	.86
7½x10, 75 sq., hand comp. (71).....	14.76	9.94	.28
7½x10, 75 sq., machine comp. (71).....	6.05	5.20	.28
4x7½, 120 sq., machine comp. (71).....	24.29	15.89	.41
4x7½, 120 sq., machine comp. (72).....	9.17	7.97	.41

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A Blackboard Demonstration.

The Pay Roll and the Productive Unit

If we are paying to the compositor a minimum wage of twenty-one dollars weekly for forty-eight hours of working time, reduced to an hour cost is..... **Cents 43.75**
and if we are using a 6 minute unit, the unit cost of actual pay roll time is 4.37 cents.

When the compositor commences work in the morning, he is handicapped by two hours of non-productive time in clearing away forms and distribution, whether by himself or another, which brought to the equivalent in cents is..... **11.25**

Making an absolute cost hour of..... **55.0**

A unit cost of 5.5 cents.

Non-Chargeable Time in Excess of Distribution

I give you the pay roll for three men for three months, a working foreman, a journeyman above the scale and a two-thirder—the total of pay roll hours from Oct. 1, to Dec. 31, 1912, were **Hours 1681**
and the chargeable hours were..... **1078**

Nonchargeable hours..... **603**
The handicap above of two hours is provided for in the first calculation..... **280**

Leaving to be accounted for..... **323**

These unproductive hours have cost us $141.31—and add to the labor cost..... **16.5**

We have now the actual labor cost per hour of..... **71.5**
And a unit cost of 7.15 cents.

Forwarded to next page.

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Labor cost. per hour, brought forward.....		**71.5**

The Necessary Equipment

I will now give you the figures necessary for the equipment of a job composition room, which you will note have not been as yet considered.

There was a time, thirty years ago, when the equipment necessary for six compositors, was equal to $2,000 per man in the proper supply of type. To-day with the advantage of machine composition, a $3,000 equipment will serve the purpose of three men. This is the investment.....$3,000.00

If you have money to pay for it well and good. If you borrow the money, the interest is worth to you or some one else	$180.00	
Depreciation of type.....	400.00	
Rent of room, heat and light.....	500.00	
Taxes and insurance	80.00	
Incidentals for the year.....	60.00	
Total direct overhead for one year.....	$1,220.00	
For three months.....	$305.00	
The pay roll hours 1681, being divided into the equipment expenses of $305.00—amount to.....		18.2
Added to the labor cost gives.....		89.7

As an actual cost hour of the compositor, and a unit cost of 9 cents.

Proportional Commercial Expense

We here give actual figures for 3 months of.....	$2,082.00	
The earnings of the composition room were $982.00, exclusive of the cost of machine composition, The amount of commercial expense charged up against the composition room was.....	$731.22	
And again dividing the 1681 paid hours into this overhead expense the added cost is		42.8

And now we have the whole cost hour in one office of moderate size, without any unnecessary loading in the commercial expense, or overloading of the department, making the hour cost of composition..... 132.5

And this result is closely on the average of three years figures.

D. Ramaley

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ENGRAVING AND ELECTROTYPING

Printers are often called upon to give figures on Engraving and Electrotyping. We cannot quote a standard price, but for Quick Figures and selling prices, we offer the following.

ENGRAVERS SCALE

	Per Sq. In.	Minimum Charge	Not Over Sq. In.
Line work or zinc etchings.....	7c	$ 1.00	14
Halftones, on zinc—			
No screen finer than 100 line.			
Square finish.....	12c	1.50	12
Finished in outline.....	18c	2.00	12
Halftones, on copper—			
Square finished.....	18c	2.50	14
Cut out and vignetted.....	25c	3.50	14
Duographs.....	60c	7.25	12
Three-color process plates.....	$1.50	35.00	23
Four-color process plates.....	1.75	40.00	23
Line etching on copper.....	.35	3.50	10

Mortises, inside, 15c; outside, 10c.

(Large and difficult mortising charged according to time required.)

Blocking small plates, each, 15c.

Making halftones, oval shape, each, 35c.

Reproductions from lithograph copy, script, penmanship, shorthand, 50 per cent extra.

Block measurement on all engravings.

Time work $1.50 per hour, net.

ELECTROTYPING

Electrotype scale	Mounted	Electrotype scale	Mounted
" " 5 square inches	$.60	" " 60 square inches	$2.05
" " 10 square inches	.70	" " 65 square inches	2.20
" " 15 square inches	.80	" " 70 square inches	2.35
" " 20 square inches	.90	" " 75 square inches	2.50
" " 25 square inches	1.00	" " 80 square inches	2.65
" " 30 square inches	1.15	" " 85 square inches	2.80
" " 35 square inches	1.30	" " 90 square inches	2.95
" " 40 square inches	1.45	" " 95 square inches	3.10
" " 45 square inches	1.60	" " 100 square inches	3.25
" " 50 square inches	1.75	" " 105 square inches	3.40
" " 55 square inches	1.90	" " 110 square inches	3.55

Unmounted 25 per cent less. Metal cored base double price.

Electrotypes from half-tones 25 per cent added.

Mortising on wood, outside 10 cents; inside 15c; on metal outside 15 cents; inside 25 cents net. Time work $1.20 per hour net.

The above are list prices. You may buy for less, but selling for less is not advised.

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ABSTRACTS OF TITLE

Printed on half sheet of 16lb cap, usually set in ten point. Paper size 8½x14—type size 7x12 inches, 84 sq. inches. Paper 16lb at 10c, 32c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets	$ .34	.34	.17
Handling and cutting	.12	.12	.02
Machine composition one page	4.40	3.40	...
Makeup and lockup	.39	.39	...
Presswork	.60	.60	.08
Cost of 200 copies	$5.85	4.85	.27
Adding 20 per cent	1.27	.97	.05
Selling price of 200 copies 1 page	**$7.02**	**5.82**	**.32**
Additional pages	$7.00	5.80	.38
Cover and backing add	2.00	2.00	.70
Additional 100s of each page	.32	.32	.32

Advertising or Pamphlet Program

Quarter-Sheet of 22x32 Book

Four pages—paper page 8x11—type page 7x10 inches—70 sq. inches to each page—280 sq. inches in form. Size of paper for form, 16x22 inches. Paper 40lb at 5c,

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 66 sheets at 40c	$ .26	$ .26	$.13
Handling and cutting	.20	.20	.02
Composition, one half machine	4.90	3.80	...
" " " hand	19.60	11.60	...
Makeup and lockup	4.00	4.00	...
Presswork	1.80	1.80	.12
Folding one fold	.50	.50	.04
Cost of 200 copies	$31.26	22.16	.31
Adding 20 per cent	6.25	4.43	.06
Selling price of 200 copies	**$37.51**	**26.59**	**.37**
" " " 500 "	38.62	27.70	.37
" " " 1000 "	40.47	29.55	.37

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ADVERTISING PROGRAM

Half-Sheet of 22x32 Book

Eight pages—paper page 8x11 inches—type page 6¾x9½, plain rule border, 64 square inches in each page, three columns wide—512 square inches. Paper 22x32 book, 50 ℔ at 5c, costing 50c per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 105 sheets at 56c	$ .53	.53	.26
Handling and cutting	.20	.20	.02
Composition one half machine	9.10	6.80	...
" " " hand	36.40	20.50	...
Makeup and lockup	6.00	6.00	...
Presswork 200 copies	2.55	2.55	.14
Folding and stitching	.60	.60	.15
Cost of 200 copies	$55.38	37.18	.57
Adding 20 per cent	11.08	7.44	.11
Selling price of 200 copies	**$66.46**	**44.62**	**.68**
" " " 500 "	68.50	46.66	.68
" " " 1000 "	71.90	50.06	.68

Actual Time Figures as per Opposite Page

For 1,000 Copies

Paper as above	$ 3.00
Machine composition 3½ hours	4.90
Hand composition and correcting	13.00
Makeup 8 page form 5.2 hours	6.63
Lockup 1½ hours at $1.30	1.95
Presswork 2 hours at $1.50	3.00
Binding folding and trimming	1.80
Cost of 1,000 copies	$34.28
Adding 20 per cent	6.86
Selling value of 1,000 copies	**$41.14**

It is a matter of judgment whether the eight or ten point measurement be used. You are sometimes expected to take an advertisement, and on general principles the eight point scale will more likely be nearer the cost expense.

Hand composition on advertising programs is generally more expensive than on straight matter, because of its run on sorts, and it is well to consider carefully the copy when it is handed in, as to whether it can be figured as ten point, without losing money.

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N. W. Dale 2075 T. S. 5195

Louis Schwalen

COAL AND WOOD
Feed of All Kinds
EXPRESSING

585 NORTH GROTTO STREET

F. W. TOPEL

FLORIST

Fresh Cut Flowers at all times

Cor. Dale and Charles

N. W. Dale 1566 T. S. 4384

KOHLER BROS.

DEALERS IN
Meats and Provisions

HOME MADE SAUSAGE

BOTH TELEPHONES
Corner Dale and Edmund Streets

A NEW MODERN HOTEL

Lunch Room open Day and Night
Free Baths. High Class Cafe
Phones in Rooms

THE LENOX

W. O. WILLIAMS, Prop.

Fourth and Robert Streets

Center of Business District
ST. PAUL

THE LITTLE GOLDEN RULE

DRY GOODS AND NOTIONS

D. N. WAGNER, Prop.

547 University Ave.

Program

Continued

5. Reading, "The Polish Boy,"
.....Miss Norma Badger

6. Violin Solo, "Melancholie,"
Albert E. Wier.....
....Mr. Bert Bailey

7. Vocal Solo, "When The Heart
Is Young".....
...Miss Winifred vonWald

All kinds of Jobbing, Sheet Metal Works, Stove and Furnace Repairing

JOSEPH BOSSARD

BUILDERS' HARDWARE
AND TINSHOP

610 University Ave.
T. S. Tel. 4810 St. Paul, Minn.

STRAIGHT BROS.
Pharmacy

Corner Rondo and Grotto Sts.,

St. Paul, Minn.
and
South St. Paul.

T. S. Tel. 5479

W. EITTER'S Bakery

678 LAFOND STREET

Satisfaction and Purity our
Specialty

You will enjoy the sermon
more after eating

Ed. Eisenmenger's
Meats

We give the S. and H. Green
Trading Stamps and
Security Stamps

Both Phones
554 St. Anthony Avenue

T S. Tel. 4306

Ira Enmark

Excelsior Auto-Cycle

Bicycles, Sundries and
Repairing

608 University Ave.
ST PAUL

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ADVERTISING PROGRAMS

Quarter-Sheet 25x38 Book

Four pages—paper page 9½x12½ inches—type page 8x10½ inches—84 square inches for one page—336 square inches for four pages. Size of paper for form 19x25 inches, 50lb at 5c. Per 100 sheets 50c.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 52 sheets at 50c	$ .26	.26	.13
Handling and cutting	.20	.20	.02
Composition, one half machine	5.85	4.54	...
" " " hand	23.52	13.78	...
Makeup and lockup	5.00	5.00	.
Presswork 200 copies	1.80	1.80	.12
Folding	.15	.15	.04
Cost of 200 copies	$36.78	25.73	.31
Adding 20 per cent	7.34	5.13	.06
Selling price of 200 copies	**$44.12**	**30.86**	**.37**
" " " 500 "	45.23	31.97	.37
" " " 1000 "	47.08	33.82	.37

Half-Sheet of 25x38 Book

Eight pages—9½x12½ inches—type page 8x10½—84 square inches in one page—in eight pages 672 sq. inches. Paper for form 25x38 inches, 50lb book at 5c—100 sheets costing 50.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
105 sheets at 50c	$ .53	$ .53	$.26
Handling and cutting	.20	.20	.02
Composition, one half machine	11.76	9.07	...
" " " hand	47.04	27.55	...
Makeup and lockup	6.00	6.00	...
Presswork	3.45	3.45	.17
Folding and stitching	.60	.60	.15
Cost of 200 copies	$69.58	47.40	.60
Adding 20 per cent	13.92	9.48	.12
Selling price of 200 copies	**$83.50**	**56.88**	**.72**
" " " 500 "	85.66	59.04	.72
" " " 1000 "	89.26	62.64	.72

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ADVERTISING PROGRAM

Quarter-Sheet of 28x42 Book

Four pages—paper page 10½x14 inches—type page 9x12½ inches—112 square inches—in four pages 448 square inches. Paper for form, 21x28 inches, 60lb book at 5c. 100 sheets 60c.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
53 sheets of paper at 60c	$ .32	.32	.16
Handling and cutting	.20	.20	.02
Composition, one half machine	7.84	6.05	...
" " " hand	31.36	18.37	...
Makeup and lockup	5.50	5.50	...
Presswork	2.55	2.55	.14
Folding and stitching	.50	.50	.08
Cost of 200 copies	48.27	33.49	.40
Adding 20 per cent	9.65	6.70	.07
Selling price of 200 copies	**$57.92**	**40.19**	**.48**
" " " 500 "	59.36	41.63	.48
" " " 1000 "	61.76	44.03	.48

Half-Sheet of 28x42 Book

Eight page form—10½x14 in.—type page 9¼x12 in.—112 sq. inches—in 8 pages 896 sq. inches. Paper for form 28x42 inches—60lb book at 5c—100 sheets for 60c.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
105 sheets at at 60c	$ .63	.63	.32
Handling and cutting	.20	.20	.02
Composition, one half machine	15.08	12.10	...
" " " hand	62.72	36.74	...
Makeup and lockup	6.50	6.50	...
Presswork	4.20	4.20	.19
Folding and stitching	.60	.60	.15
Cost of 200 copies	$89.93	60.97	.68
Adding 20 per cent	17.99	12.19	.14
Selling price of 200 copies	**$107.92**	**73.16**	**.82**
" " " 500 "	110.38	75.62	.82
" " " 1000 "	114.48	78.72	.82

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ANNOUNCEMENTS

Wedding Invitations

Folded note with inside and outside envelopes, in cabinets of 50.

	5¼x6½ 50	Added 50	6x7¼ 50	Added 50
Cabinet of 50 costing	$ .70	.70	1.00	1.00
Handling	.50	.25	.50	.25
Composition, script or text	1.50	...	1 50	...
Makeup and lockup	.50	...	.50	...
Presswork	.50	.10	.50	.10
Cost figures	$3.70	1.05	4.00	1.35
Adding 20 per cent	.65	.20	.80	.25
Selling price of 50 copies	**$4.35**	**1.25**	**4.80**	**1.60**
" " " 100 "	5.60	...	6.40	...
Added 100s	1.25	...	1.60	.

The conventional folded white paper, with inside and outside envelopes will doubtless continue as the proper style. The work must be handled with great care, and the use of the finest script or text type kept especially for the work. Under these conditions the finished product closely resembles the engraved forms.

Announcement Circulars in Four Pages

Size 8½x5½ inches. Paper page 4¼x5½. Type page 3x3¾, equal to 11 square inches, 44 square inches in 4 pages. Paper for form 8½x11 inches.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
Paper 24 lb. at 15c	$ .37	.37	.19
Handling and cutting	.20	.20	.02
Four-page forms	6.16	3.61	...
Presswork	.60	.60	.08
Folding, one fold	.10	.10	.05
Total cost figures	$7.43	4.88	.34
Adding 20 per cent	1.49	.98	.07
Selling price of 200 copies	**$8.92**	**5.86**	**.41**
" " " 500 "	10.15	7.09	.41
" " " 1000 "	12.20	9.14	.41

The above figures are for hand composition. If machine composition could be used in part there would be a reduction of $2.00 on 8 pt. and $1.00 on 10 pt. on the first 200.

Each page less of composition will reduce the selling price of eight point $1.85, and of ten point $1.08.

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ANNOUNCEMENTS IN GOOD STYLE

Professional and business announcements on folded papers, are subject to whims of customers, and prices should be made to cover a good quality of paper. The manufacturers of fine papers and envelopes, have introduced some novelties of various colored papers and envelopes to match, using a special envelope (7½x3⅝) and a folded sheet of paper (7¼x14½) put up in handsome boxes.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
200 copies including envelopes.....	$2.50	2.50	1.25
Comp. one page 25 sq. inches.....	3.50	2.05	....
Makeup and lockup.....	.40	.40	....
Presswork on both.....	1.20	1.20	.14
Re-folding.....	.25	.25	.10
Cost of 200 copies.....	$7.85	6.40	1.49
Adding 20 per cent.....	1.57	1.28	.30
Selling price of 200 copies.....	**$9.42**	**7.68**	**1.79**
" " " 500 "	13.00	11.26	1.79
" " " 1000 "	21.95	20.21	1.79
If machine composition can be used for the major part a reduction can be made from the selling price.....	2.00	1.00	....

If an announcement extends over to the second page the composition should be added, if on the first and third pages, a second presswork must be added, not forgetting the 20 per cent on the increase.

ANNOUNCEMENTS ON CARDS

Card stock up to 4x5 inches.

	100 Copies 8-Pt.	100 Copies 10-Pt.	Added 100
28 cards from one sheet.....	$ .20	.20	.20
Handling and cutting.....	.15	.15	.03
Composition.....	2.00	1.50	...
Presswork.....	.50	.50	.08
Total cost figures.....	$2.85	2.35	.31
Adding 20 per cent.....	.57	.47	.06
Selling prices.....	**$3.42**	**2.82**	**.37**

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BANK PRINTING

CHECK BOOKS FOR DEPOSITORS

Paper 6 on a half sheet of royal—28 ℔ costing 15 cents.

Cost Estimate	Checks 5,400	Checks 11,000	Added 1,000
Paper in sheets	500	1.000	85
Cost of 28℔ at 84 cents per 100	$4.20	8.40	.71
Handling and cutting	.52	1.00	.07
Composition and 6 plates	5.50	5.50	...
Lockup	.35	.35	...
Presswork	2.75	3.95	.36
Total cost figures	$13.32	19.20	1.14
Adding 20 per cent	2.66	3.84	.23
Selling price of above	**$15.98**	**23.04**	**1.37**
" " 1,000 checks	2,96	2.02	1.37

Binding, perforation and numbering not included in above figures.

Bindery charge with numbers for books of 500 $1.50; for books of 1,000 $2.00; cheap half binding.

COUNTER CHECKS WITHOUT STUBS

Size 2¾x7½ inches, 18s of 20 ℔ folio at 10c. Paper per ream $2.00; per 100 sheets. 40c-

	Checks	Checks	Added
Number of checks	4,300	8,600	1,000
Sheets of paper	250	500	44
Paper at 40c	$1.00	2.00	.22
Handling and cutting	.50	.60	.05
6 plates and makeup	3.00	3.00	...
Presswork	1.10	1.60	.16
Gluing	.20	.40	.05
Total cost figures	$5.80	7.60	.48
Adding 20 per cent	1.16	1.52	.10
Selling price	**$6.96**	**9.12**	**.58**
If plates are not available, two forms should be set and printed	6.37	9.05	.74

These figures will apply to any forms of similar size, each form containing about 14 square inches.

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BANK PRINTING

PRIVATE CHECK BOOKS FOR BUSINESS FIRMS

24 ℔ folio eight to full sheet—paper size for one check 4¼x11 inches, four on each half sheet—type form for one check 3x9⅛ inches, 28 sq. inches.

Paper 24 ℔ at 15c, 72c for 100 full sheets	1,000 checks		
	2 on	4 on	Added
Number of sheets for 1,000	134	134	1,000
Paper at 72c	$ .96	.96	.96
Handling and cutting	.20	.20	.02
Composition estimated	2.00	2.00	....
Lockup and makeup	.30	.30	....
Cylinder presswork and shifting	2.75	3.00	1.40
Numbering perforating, binding	2.50	2.75	2.25
Total cost of 1000 checks	$8.71	9.21	4.63
Adding 20 per cent	1.74	1.84	.93
Selling price 1,000 checks	**$10.45**	**11.05**	**5.56**

CHECKS WITH VOUCHERS ATTACHED

Paper 24 lb Royal—cutting eight, paper 6x9, voucher on inside; paper cut 6x19, so that sheet may be sewed for binding. Paper 24 ℔ royal at 15c, per ream $3.60.

	1 on	2 on
Number of check vouchers	250	500
Full sheets of paper	33	66
Paper at 72c per 100 sheets	$ .24	.48
Handling and cutting	.10	.10
Ruling for voucher	.75	1.00
Composition two sides, 5x7	3.00	3.00
Makeup and lockup	.40	.40
Presswork	1.90	2.25
Numbering, perforating and binding	1.25	1.75
Total cost price	$7.64	8.98
Adding 20 per cent	1.53	1.80
Selling price	**$9.17**	**10.78**

These prices are for sewed books, the paper being cut double length, requiring cylinder presswork, and a more satisfactory binding.

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CHECK BOOKS

Individual, Lodge or Society special check books—On Royal 28℔ at 15c. Paper 82c per 100 sheets; 63 sheets for 16s and 88 sheets for 12s for 1,000

Cost Estimate	500 3x8½	500 3x12
Paper for 500	$ .26	$ .36
Handling and cutting	.20	.20
Composition	1.60	2.00
Makeup and lockup	.39	.39
Presswork	.60	.70
Binding in single books	.30	.30
Cost of 500 checks	$3.47	4.15
Adding 20 per cent	.69	.83
Selling price of 500 checks	**$4.16**	**4.98**
Added books of 100	.29	.32

CHECKS, DRAFTS OR ORDERS

In single books of 50 or 100 checks, with stubs, and without numbering, on 28 ℔ royal, at 10 cents, 12 to a sheet.

	1,000 20 Books	Added 20	10 Books	Added 10
88 sheets of paper	$ .49	.49	.49	.49
Handling and cutting	.15	.15	.15	.15
Composition, one form	2.00	....	2.00	....
Presswork	1.20	.80	1.20	.80
Binding	1.40	1.20	1.00	.80
Total cost figures	$5.24	2.64	4.84	2.24
Adding 20 per cent	1.05	.53	.97	.45
Selling prices	**$6.29**	**3.17**	**5.81**	**2.69**

On Bankers' Safety paper add $1.00 per 1,000 checks.

DEPOSIT SLIPS

Size 3½x5½, cutting 12 from 14-lb. cap at 8c

	5,000	10,000	20,000
Sheets of paper	470	940	1,880
Paper at 23c per 100	$1.08	2.16	4.32
Handling and cutting	.60	1.20	2.40
Presswork	1.40	2.40	4.40
Total cost figures	$3.08	5.76	11.12
Adding 20 per cent	.61	1.15	2.22
Selling prices	**$3.69**	**6.91**	**13.34**
Added 1,000	.66	.64	.64

Composition is omitted, because of stock forms.

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BILL HEADS

The usual sizes of stock ruled bill heads are 6s, 4s, 3s and 2s of flat cap. The figures are for ruled paper, costing the prices named, for 1,000.

If special ruling is required, add to the gross figures $1.00 on the first 1,000 and 20 cents on added 1,000s.

Labor Cost	1,000	Copies	
Composition	$1.00	1.30	1.50
Makeup and lockup	.25	.25	.25
Presswork	1.20	1.20	1.20
Tablets	.10	.10	.10
Total cost figures	$2.55	2.85	3.05
Adding 20 per cent	.51	.57	.61
Selling price of labor	**$3.06**	**3.42**	**3.66**
500 copies	2.65	3.00	3.25
250 copies	2.40	2.75	3.00

	Stock Cost	Adding 20 %	1,000 Copies Labor $3.06	3.42	3.66	Added 1,000
6s	45	54	$3.60	3.96	4.20	1.62
	50	60	3.66	4.02	4.26	1.68
	55	66	3.72	4.08	4.32	1.74
	60	72	3.78	4.14	4.38	1.80
4s	65	78	3.84	4.20	4.44	1.86
	75	90	3.96	4.32	4.56	1.98
	85	02	4.08	4.44	4.68	2.10
	95	1.15	4.21	4.57	4.81	2.23

	500 Copies			Added
Selling price of labor	**$2.65**	**3.00**	**3.25**	**100**
500 6s .27	2.92	3.27	3.52	.16
" " .30	2.95	3.30	3.55	.17
" " .33	2.98	3.33	3.58	.18
" " .36	3.01	3.36	3.61	.19
500 4s .39	3.04	3.39	3.67	.19
" " .45	3.10	3.45	3.71	.20
" " .51	3.16	3.51	3.77	.21
" " .58	3.23	3.58	3.84	.22
100 3s .15	2.45	2.70	3.05	.20
100 2s .25	2.55	2.80	3.15	.25

The above figures have no loading for handling paper which is understood to be stock ruled, and bought cut and ready for printing.

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Blanks—Legal and Commercial Forms

One and Two Sides

Paper—Half-sheet Cap or quarter-sheet double cap. Size 8½x14 in.—type form one side 6½x12 inches, 78 sq. inches. Paper 28 lb at 10c—100 sheets costing 56 cents.

Cost Estimate—Half-Cap	200 copies 10-Pt. 1 side	200 copies 10-Pt. 2 sides	Added 100
Paper 54 sheets at 56 cents	$ .30	.30	.15
Handling and cutting	.20	.20	.02
Hand composition	6.40	12.80	...
Makeup and lockup	.85	1.35	...
Presswork 200 copies	.83	1.80	.12
Tabbing	.10	.10	.02
Cost of 200 copies	$8.68	16.55	.31
Adding 20 per cent	1.74	3.31	.06
Selling price of 200 copies	**$10.42**	**19.86**	**.37**
" " " 500 "	11.20	20.97	.37
" " " 1000 "	13.45	22.82	.37
Added 1000 copies	3.70	3.70	.37

The hand composition on this form is on the basis of solid matter, which means for 10 point about 4,000 ems, or in 12 point 3,000 ems for each side. If machine composition is available one side can be done for $3.00 less, and two sides for $6.00 less.

One side and backing only for 200 copies $14.00, and for added 100s 37 cents.

In no case should the estimator figure less than $2.80 for front side of blank, on account of open matter.

OTHER SIZES—SELLING PRICES

	200 Copies	Added
Quarter-Cap	$4.60	.32
Quarter-Folio	7.27	.36

The estimator may forget that the printed face does not represent all the labor on the job. The blank spaces and adjusting take time that shows on the job ticket, and is a part of the necessary cost.

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BLANKS WITHOUT RULING

Full sheet of Cap, for Leases, Mortgages, Contracts, etc, Type page 6⅝x12 inches, equal to 80 square inches. Paper 28 lb double cap, costing 15c per pound. Machine set type rated as price and half on account of double slug.

Half Sheet of Cap

Cost Estimate	200 Copies 1 page	200 Copies 2 pages	Added 100
53 sheets double cap	$ .44	.44	.22
Handling and cutting	.15	.15	02
Composition machine double slug	3.24	6.48	...
Makeup and lockup	1.28	2.28	...
Presswork	.60	.80	.10
Cost of 200 copies	$5.71	10.15	.34
Adding 20 per cent	1.14	2.03	.07
Selling price of 200 copies	**$6.85**	**12.18**	**.41**
" " " 500 "	8.08	13.41	.41
" " " 1000 "	10.13	15.46	.41
Hand composition will increase the price	$3.00	6.00	...

A job entry ticket on 2 pages, front and back, showing 160 square inches of measurement gives an hour cost of $6.00 extra for hand composition.

Full Sheet of Cap

Cost Estimate	200 Copies 3 pages	200 Copies 4 pages	Added 100
105 sheets double cap	$ .88	.88	.44
Handling and cutting	.15	.15	.02
Composition machine double slug	9.72	12.96	...
Makeup and lockup	2.60	2.60	...
Presswork	2.55	2.55	.14
Folding one fold	.15	.15	.06
Total cost figures	$16.05	19.29	.65
Adding 20 per cent	3.21	3.86	.13
Selling price of 200 copies	**$19.26**	**23.15**	**.78**
" " " 500 "	21.60	25.49	.78
" " " 1000 "	25.50	29.39	.78

Ruled blanks will add from $1.50 to $3.00 to an order.

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BLANKS WITHOUT RULING

Half sheet of Folio 11x17

Full sheet of folio (17x22) for leases, deeds, mortgages, contracts etc. In four page form. Paper page 11x17 inches. Type page 9x15 inches, containing 135 square inches. Paper 24 lb at 15c, per ream $3.60, per 100 sheets 72 cents.

Ten Point Cost Estimate	200 Copies 1 page	200 Copies 2 pages	Added 100
210 sheets of paper	$ .76	.76	.38
Handling and cutting	.15	.15	.02
Composition machine double slug.	5.48	10.96	...
Makeup and lockup	1.50	2.50	...
Presswork 200 copies	1.80	1.80	...
Cost of 200 copies	$9.69	16.17	.52
Adding 20 per cent	1.94	3.23	.14
Selling price of 200 copies	**$11.63**	**19.40**	**.66**
" " " 500 "	13.61	21.38	.66
" " " 1000 "	16.91	24.68	.66

Full Sheet of Folio 17x22

Ten Point Cost Estimate	200 Copies 3 pages	200 Copies 4 pages	Added 100
210 sheets of paper	$ 1.51	1.51	.76
Handling and cutting	.20	.20	.02
Composition machine double slug.	16.44	21.92	...
Makeup and lockup	2.60	2.60	...
Presswork 200 copies	2.55	2.55	.14
Folding one fold	.15	.15	.05
Cost figures	$23.45	28.93	.97
Adding 20 per cent	4.69	5.79	.19
Selling price	**$28.14**	**34.72**	**1.16**

In most forms of blanks there is a wide range of guessing. The figures here given are for full square inch measurements, showing the cost of machine composition, by reason of the double slug: but if hand set, and nearly full measurement the cost would be nearly or altogether double the machine price for composition.

These and other tables are worked out, not so much for fixing a price, but to show the necessary formula to figure up a job of work; and to keep the estimator in touch with the actual time of turning it out.

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BLANK BOOKS WITH DUPLICATES

Numbered, Perforated and Half Bound

The figures here given provide that where there are two or more blanks on a leaf, that the form shall be shifted on the press, for which a charge of 20 cents is made for each shift.

Half Cap or ¼ Royal, 28 lb. at 10c.

	1,000 Forms			
No. of forms on a sheet	1	2	3	4
No. sheets of d. c. paper	263	132	88	66
Cost Estimate				
Paper 56c per 100 sheets	$1.47	.74	.49	.37
Cutting and handling	.25	.20	.15	.15
Composition	2.00	2.00	2.00	2.00
Presswork	1.60	1.80	2.00	2.20
Perforations and numbers	1.20	1.20	1.20	1.20
Binding (* in 2 books)	*1.75	.80	.80	.80
Total cost figures	$8.27	6.74	6.64	6.72
Adding 20 per cent	1.65	1.35	1.33	1.34
Selling figures	**$9.92**	**8.09**	**7.97**	**8.06**
Added 1,000	6.86	4.80	4.43	4.28

BLANK BOOKS WITH DUPLICATES OR STUBS

Full Sheet of Cap

Cap 14x17, 16 lb. at 10c.	1,000 Forms in a Book			
No. of forms on a sheet	1	2	3	4
Sheets for 1,000 forms	1,050	525	350	263
At 32c per 100	$3.36	1.68	1.12	.84
Cutting and handling	.45	.30	.20	.20
Ruling	2.00	2.00	2.00	2.00
Composition	4.00	3.00	2.50	2.00
Presswork and shifting form	2.65	2.85	3.05	3.25
Perforation and numbers	1.40	1.40	1.40	1.40
Binding (* in two books)	*2.00	1.00	1 00	1.00
Total cost figures	$15.86	12.23	11.27	10.69
Adding 20 per cent	3.34	2.45	2.25	2.14
Selling prices, 1,000	**$19.23**	**14.68**	**13.52**	**12.83**
Additional 1,000 forms				
Paper and handling	$3.81	1.98	1.32	1.04
Ruling	1.00	1.00	1.00	1.00
Presswork	1.10	1.10	1.10	1.10
Perforations and numbers	1.20	1.20	1.20	1.20
Binding (* in 2 books)	*2.00	1.00	1.00	1.00
Total cost figures	$9.11	6.28	5.62	5.34
Adding 20 per cent	1.82	1.26	1.12	1.07
Selling added 1,000	**$10.93**	**7.54**	**6.74**	**6.41**

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Blank Books With Carbon Duplicates

Printing, Numbering, Perforating and Binding.

D. C. full sheet 32 lb. at 10c.	1000 Forms in a Book			
No. of forms on a half-sheet.	1	2	3	4
Sheets of double cap.	1.050	525	350	263
At 64c per 100	$6.72	3.36	2.24	1.68
Cutting and handling	.80	.45	.35	.25
Ruling	2.50	2.50	2.50	2.50
Composition	5.00	4.00	3.00	3.00
Presswork and shifting forms	3.40	3.60	3.80	4.00
Perforations and numbers	1.40	1.40	1.40	1.40
Binding (* in 2 books)	*3.00	2.50	2 00	2.00
Total cost figures	$22.82	17.81	15.29	14.83
Adding 20 per cent	4.56	3.56	3.06	2.97
Selling prices, 1000	**$27.38**	**21.37**	**18.35**	**17.80**
Additional 1,000 forms	17.18	12.13	10.07	9.28

Omitting numbers reduce the price of each 1.000 forms 70 cents.

The owners of previous editions of the Price List will be surprised to note the effect a shorter workday has had upon the prices heretofore quoted or the proper charges for work of similar character. With the exception of paper, all the elements of a completed job of printing are composed of labor.

The prices for composition, ruling and binding are given as average. They may be lower than actual time may show, but the estimator may safely assume that they are not too high.

The items of guessing in these tables are ruling and composition. If there is no ruling the reduction from selling prices will be $2.40. The composition is changeable, as hour cost may require, keeping in mind the 20 per cent to be added to the increase or decrease of hour cost. The other items may be accepted as reasonable cost figures.

Triplicates will add for perforating and numbering $1.00 for each 1,000 forms.

There is no provision for printing on the back, which would be an extra charge in composition and makeup.

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BLOTTING PADS

12 to a sheet—4x9½ inches

Cost Estimate 88 sheet for 1,000. Costing 7c, enamel 11c.	1,000 Copies			
	80 lb.	100 lb.	120 lb.	Enamel
Stock	$ .93	1.23	1.48	2.32
Cutting and handling	.20	.23	.28	.35
Composition	1.20	1.20	1.20	1.60
Presswork	1.20	1.20	1.20	1.20
Total cost figures	$3.58	3.86	4.16	5.47
Adding 20 per cent	.72	.77	.84	1.09
Selling prices	**$4.30**	**4.63**	**5.00**	**6.56**
Added 1,000	2.35	2.70	3.05	4.10
In lots of 10,000	22.32	25.68	29.28	40.20

If in colored ink, other than black, add 25 cents to the first 1,000, and 20 cents for additional 1,000s.

If in two colors, add $2.50 for the first 1,000 and $1.00 for the additional 1,000s.

18 to a sheet—3¼x8 inches

Cost Estimate 58 sheets in 1,000. Costing 7c. enamel 11c.	1,000 copies			
	80 lb.	100 lb.	120 lb.	Enamel
Stock	$ .65	.81	.99	1.53
Cutting and handling	.15	.20	.20	.25
Composition	1.20	1.20	1.20	1.20
Presswork	.90	.90	.90	.90
Total cost figures	$2.90	3.11	3.27	3.88
Adding 20 per cent	.58	.62	.65	.77
Selling prices	**$3.48**	**3.73**	**3.92**	**4.65**
Added 1,000	$1.68	1.93	2.12	2.95

If in colored ink, other than black, add 25 cents to the first 1,000, and 20 cents for additional 1,000s.

If in two colors, add $2.00 for the first 1,000, and $1.00 for the additional 1,000s.

Get the habit of consulting the price list in connection with your estimating and you will find it a grand nerve tonic.

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Bonds and Loan Notes With Coupons

Township, Village, City and School Bonds and Loan Notes are called for in small orders. Long-time bonds, issued by cities and counties, are usually on lithographed forms. Printed bonds run from five to ten years, with ten to twenty coupons. The following are approximate figures for printed forms:

Bonds with 10 coupons.	50 Copies	100 Copies	Added 100
Half sheet folio or less	$0.25	.50	.50
Cutting and handling	.10	.15	.10
Composition with 10 coupons	10.00	10.00	....
Presswork	1.00	1.00	.10
Numbering	.75	1.50	1.50
Total cost figures	$12.10	13.15	2.20
Adding 20 per cent	2.42	2.63	.44
Selling prices	**$14.52**	**15.78**	**2.64**

Backing and transfer will add $2.50 to the first 100 or less, and 15 cents for added 100.

Bonds and Loan Notes

Lithographed Blank Forms, filled in with printing.

	50 Bonds	100 Bonds	Added 100
Lithographed stock forms	$5.00	10.00	5.00
Composition on body	7.00	7.00	....
Presswork on 2 sides	2.50	2.50	.30
Total cost figure	$14.50	19.50	5.30
Adding 20 per cent	2.90	3.90	1.06
Selling prices without coupons	**$17.40**	**23.40**	**6.36**
Selling prices:			
With 10 coupons	27.00	33.00	6.00
With 20 coupons	29.00	36.00	6.00
With 30 coupons	31.00	39.00	6.00
With 40 coupons	33.00	42.00	6.00
With 60 coupons	37.00	48.00	6.00

WHEN CALLED UPON FOR ESTIMATES

REMEMBER

Composition costs $1.30 per hour.

Cylinder time work costs $1.50 per hour.

Platen press time work costs 80 cents per hour.

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BOOKS OR PAMPHLETS

Paper Page 4x5½ Inches. Type Page 2½x4 Inches

Thirty-two pages on one side of a sheet of 22x32 book paper. Ten square inches of type in each page—in 16 pages 160 square inches. Paper 40 ℔ book at 5c.—40 cents for 100 sheets.

Eight Point Estimate	200 Copies		
	16 pps.	24 pps.	32 pps.
Sheets of paper for 200 copies.....	33	80	195
Paper for 200 copies at 40c.....	$ .22	.32	.42
Handling and cutting.....	.15	.20	.25
8 point machine comp	5.60	8.40	11.20
Makeup and lockup.....	5.20	6.50	7.80
Presswork 200 copies.....	2.55	2.55	2.55
Folding and stitching.....	.75	1.00	1.20
Cost of 200 copies.....	$14.47	18.97	23.42
Adding 20 per cent.....	2.89	3.79	4.68
Selling price of 200 copies.....	**$17.36**	**22.76**	**28.10**
" " " 500 "	19.28	25.46	31,64
" " " 1000 "	22.48	29.96	37.54
Added 100 copies.....	.73	.88	1.54
6 pt. composition will add.....	4.42	6.60	8.80
10 pt. composition will deduct.....	1.54	2.31	3.08

Cover to be Added

Cover stock will be 5½x8 inches, cutting 12 covers out of 22x28½. Weight 60 ℔ at 7 cents. 84 cents for 100 sheets.

	200 copies	Added
Sheets of paper for 200 cepies.....	18 sheets	100
Paper for 200 copies at 40c	$ .15	.08
Handling and cutting.....	.10	.01
Composition average.....	1.50	...
Makeup and lockup.....	.39	...
Presswork 200 copies.....	.60	.08
Bindery additional.....	.20	.10
Cost of 200 covers.....	$2.94	.27
Adding 20 per cent.....	.59	.05
Selling price of 200 copies.....	**$3.53**	**.32**
" " " 500 "	4.49	.32
" " " 1000 "	6.09	.32

By-laws and Constitutions for Societies can be figured in accordance with this table.

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BOOKS OR PAMPHLETS

Paper Page 4½x6½ Inches. Type Page 3x5 Inches

Thirty-two pages on one side of a sheet of 25x38 book paper. Fifteen square inches in one page, 240 square inches in 16 pages. Paper 25x38 60 ℔ book at 5c, 60c per 100 sheets.

Eight Point Estimate	**200 Copies**		
	8 pps.	**16 pps.**	**32 pps.**
Sheets of paper for 200 copies.....	27	54	105
Paper at 60c per 100.....	$ .16	.32	.63
Cutting and handling.....	.15	.15	.20
Machine composition 8 pt.....	4.20	8.40	16.80
Makeup and lockup.....	2.50	4.50	9.00
Presswork 200 copies.....	1.80	2.55	3.45
Folding and stitching	.60	.75	1.20
Cost of 200 copies.....	9.41	16.67	31.28
Adding 20 per cent.....	1.88	3.34	6.26
Selling price of 200 copies.....	**$ 11.29**	**20.01**	**37.54**
" " " 500 "	12.88	22.11	41.08
" " " 1000 "	15.53	25.61	46.98
Added 100 copies.....	.53	.70	1.18

6 point will increase each eight pages $3.31.

10 point will reduce each eight pages 96 cents.

Hand composition will increase the price of each eight pages $12.96.

Cover to be added

Cover stock will be 6½x9 in., cutting eight out of a sheet of 20x25, 50 ℔ at 7c, costing 70c per 100 sheets.

Cost Estimate	**200 Copies**	**Added**
Sheets of paper for cover.....	**26 sheets**	**100**
Paper for 200 covers.....	$ .18	.09
Handling and cutting.....	.10	.01
Composition estimate.....	1.50	...
Makeup and lockup.....	.39	...
Presswork 200 copies.....	.60	.08
Bindery additional	.20	.10
Cost of 200 covers	$2.97	.28
Adding 20 per cent.....	.59	.06
Selling price of 200 covers.....	**$3.56**	**.34**
" " " 500 "	4.58	.34
" " " 1000 "	6.28	.34

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BOOKS OR PAMPHLETS

Paper Page 5½x8 Inches. Type Page 3½x6 Inches

Sixteen pages on one side of a sheet of 22x32 book paper—Twenty-one square inches of type in each page—in 16 pages of eight point 336 square inches. Paper 50 ℔ at 5c—50 cents per 100 sheets.

Eight Point Estimate	200 Copies		
	16 pps.	24 pps.	32 pps.
Sheets of paper for 200 copies.....	105	158	205
Paper for 200 copies.....	$ .53	.79	1.08
Handling and cutting.....	.15	.20	.25
8 point machine composition.....	11.76	17.64	23.52
Makeup and lockup.....	5.20	6.50	7.80
Presswork 290 copies.....	2.55	4.35	5.10
Folding and stitching	.75	1.00	1.20
Cost of 200 copies,.....	$20.94	30.48	38.90
Adding 20 per cent.....	4.19	6.10	7.78
Selling price of 200 copies.....	**$25.13**	**36.58**	**46.63**
" " " 500 "	25.13	39.64	51.89
" " " 1000 "	30.97	44.74	60.44
Added 100 copies.....	.73	1.02	1.71
6 pt. composition will add.....	9.28	13.92	18.56
10 pt. composition will deduct.....	3.23	4.85	6.46

Cover to be Added

Cover stock will be 8x11 inches, cutting 5 out of 20x25, weight 50 ℔ at 7c; 70c per 100 sheets—cutting five.

Cost Estimate	200 Copies	Added 100
Paper for 200 covers; 42 sheets.....	$ .29	.15
Handling and cutting	.10	.01
Composition average	1.50	...
Makeup and lockup.....	.39	...
Presswork 200 copies.....	.60	.08
Bindery additional.....	.20	.01
Cost of 200 covers.....	$3.08	.34
Adding 20 per cent.....	.62	.07
Selling price of 200 covers.....	**$3.70**	**.41**
" " " 560 "	4.93	.41
" " " 1000 "	6.98	.41

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BOOKS OR PAMPHLETS

Paper Page 5¼x7 Inches. Type Page 4x5¼ Inches

Thirty-two pages on one side of a sheet of 28 by 42 book. Twenty-two square inches for one page—176 square inches in 8 pages. Paper 70 ℔ book at 5c. 100 sheets costing 70c.

Ten Point Cost Estimate	200 Copies		
	8 pps.	16 pps.	32 pps.
Sheets of paper in 200 copies	27	54	105
Paper at 70c	$ .19	.38	.73
Cutting and handling	.13	.15	.20
Machine composition 10 point	4.75	9.50	19.00
Makeup and lockup	2.50	4.50	9.00
Presswork 200 copies	1.80	2.55	6.90
Folding and stitching	.60	.75	1.20
Cost of 200 copies	$9.99	17.83	37.03
Adding 20 per cent	2.01	3.57	7.41
Selling price of 200 copies	**$12.00**	**21.40**	**44.44**
" " " 500 "	13.65	23.59	48.76
" " " 1000 "	16.40	27.24	55.96
Added 100 copies	.55	.73	1.44
6 point composition will add	6.55	13.10	26.20
8 point composition will add	1.69	3.38	6.76

Cover to be Added

Cover stock will be 7x10½ inches: cutting 8 out of a sheet of 22½x28½, 70 ℔ stock at 7c, $4.90 per ream and 98c per 100 sheets.

Cost Estimate	200 Copies	Added 100
Paper for 200 covers	$ .27	.13
Handling and cutting	.10	.01
Composition estimated	1.50	...
Makeup and lockup	.39	...
Presswork 200 copies	.60	.08
Bindery additional	.20	.10
Cost of 200 covers	$3.05	.32
Adding 20 per cent	.61	.06
Selling price of 200 covers	**$3.67**	**.38**
" " " 500 "	4.81	.38
" " " 1000 "	6.71	.38

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Pamphlet, Prospectus or Booklet on Enameled Stock

Thirty-two pages, printing on both sides, of a book sheet 22x32. Paper page, size 5½x8 inches; type page 4x6½, 26 sq. inches, 32 pages, 832 sq. inches. Paper—enamel stock, 60lb at 10c, $1.20 per 100 sheets.

Cost Estimate	200 Copies 8-Pt.	200 Copies 10-Pt.	Added 100
215 sheets 22x32 at $1.20	$ 2.58	2.58	1.29
Handling and cutting	.30	.30	.13
Machine composition	29.12	22.46	....
Makeup and lockup two forms	12.00	12.00	....
Presswork two forms	10.00	10.00	.40
Colored ink	2.00	2.00	.10
Paper for cover, 42 sheets	.50	.50	.25
Composition and makeup, 4 pages	6.00	6.00	....
Presswork	2.20	2.20	.14
Binding	2.00	2.00	.70
Cost figures for 200 copies	$66.70	60.04	3.01
Adding 20 per cent	13.34	12.01	.59
Selling price of 200 copies	**$80.04**	**72.05**	**3.60**
" " " 500 "	90.84	82.85	3.60
" " " 1000 "	108.84	100.85	3.60
Extra color forms to be added			
Makeup and lockup	8.00	8.00	....
Ink and running 1000	10.00	10.00	.40
Cost figures	18.00	18.00	.40
Adding 20 per cent	3.60	3.60	.10
Selling of first 1000	**$21.60**	**21.60**	**.50**
Added 1000s	5.00	5.00	.50

These figures are carefully considered for a booklet of the size mentioned. If there is a large run of presswork, double size paper may be used, but not to very great advantage, because all the preliminary lockup and make-ready are absolutely double, and often largely increased by the extra size in handling chases, stone room and paper feeding and handling, fully equal in expense to the saving by the reduced time of press running.

REMARKS—The main value of the figures given for books is in the determined prices for all the work and stock, except composition. It is worth while to the estimator to know, without figuring, that a book with a given number of pages, requires a certain number of sheets, and that the value of the paper, presswork and binding are all carefully and uniformly figured.

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BOOKS OR PAMPHLETS

Paper Page 6½x9½ inches. Type Page 4x7 inches

Sixteen pages on one side of a sheet of 25x38 book paper. Twenty-eight square inches to one page, 224 square inches in an eight page form, paper 25x38 book, 60 lb. at 5c, 16 pages on one side.

Ten Point Cost Estimate	200 Copies		
	8 pps.	16 pps.	32 pps.
Sheets of paper for 200 copies	52	105	210
Paper at 60c per 100	.32	63	1.26
Handling and cutting	.15	.20	.25
Machine composition, 10 point	6.05	12.10	24.20
Makeup and lockup	3.00	5.20	10.40
Presswork, 200 copies	2.55	3.45	6.90
Folding and stitching	.60	.75	1.20
Cost of 200 copies	12.67	22.33	44.21
Adding 20%	2.53	4.47	8.84
Selling price of 200 copies	**$15.20**	**26.80**	**53.05**
500 copies	17.15	29.62	58.75
1000 copies	20.40	34.32	68.25
Added 100 copies	.65	.94	1.90
Eight point composition will add	2.15	4.30	8.60

Cover to be Added

Cover stock will be 9½x13 inches, cutting 4 out of 20x25 stock, 50 lb. at 7c, costing 70c for 100 sheets of cover.

Cost Estimate	200 Copies	Added 100
Sheets for 200 covers	52	26
Paper for 200 covers	$ .37	.18
Handling and cutting	.10	.01
Composition average	2.00	
Makeup and lockup	.39	
Presswork, 200 copies	.60	.08
Bindery, additional	.20	.10
Cost of 200 covers	$3.66	.37
Adding 20 per cent	.73	.07
Selling price of 200 covers	**$4.39**	**.44**
" " " 500 "	5.71	.44
" " " 1000 "	7.91	.44

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BOOKS OR PAMPHLETS

Paper Page 7x10½ Inches. Type Page 5x8½ Inches

Sixteen pages on one side of a sheet of 28x42 book. Forty-two square inches in 1 page, 336 square inches for 8 page form. Paper 28x42, 70 ℔ at 5c, and 70c per 100 sheets.

	200 Copies		
	8 pps.	**16 pps.**	**32 pps.**
Sheets of paper in 200 copies.....	52	105	210
Paper at 70c per 100.....	$ .36	.73	1.47
Handling and cutting.....	.15	.20	.25
Machine composition 10 point.....	9.07	18.14	36.28
Makeup and lockup.....	3.50	5.70	11.40
Presswork 200 copies.....	2.55	3.45	6.90
Folding and stitching.....	.60	.75	1.20
Cost of 200 copies.....	$16.23	28.97	57.50
Adding 20 per cent.....	3.25	5.79	11.50
Selling price of 200 copies.....	**$19.48**	**34.76**	**68.00**
" " " 500 "	21.52	37.76	73.70
" " " 1000 "	24.92	42.76	83.20
Added 100 copies.....	.68	1.00	1.90

Cover to be Added

Cover stock will be 10½x14 inches, cutting in fours from a sheet of 22½x28½, 70 ℔ stock at 7c, $4.90 per ream and 98 cents for 100 sheets.

Cost Estimate	200 Copies	Added 100
Paper 53 sheets for 200.....	$ .52	.26
Handling and cutting.....	.20	.02
Composition estimated	2.00	...
Makeup and lockup.....	.39	...
Presswork 200 copies	.60	.08
Bindery additional.....	.25	.15
Cost of 200 copies	$3.96	.51
Adding 20 per cent.....	.79	.10
Selling price of 200 covers	**$4.75**	**.61**
" " " 500 "	6.58	.61
" " " 1000 "	9.63	.61

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BOOKS OR PAMPHLETS

Catalogue Pages—Paper Page 8x11 Inches. Type Page 6½x9½ Inches

Eight pages on one side of a sheet of 22x32 book paper—One page 62 square inches—8 pages 496 square inches. Paper 70 ℔ enamel book at 6c—$5.60 per ream $1.12 per 100 sheets.

Eight Point Estimate	1,000 Copies 8 pps.	1,000 Copies 16 pps.	Added 8 pps.
540 sheets at $1.12	$ 6.05	12.10	6.05
Handling and cutting	.70	1.30	.70
Composition 8 pps. 496 sq. in	17.36	34.72	17.36
" extra for figure work	8.68	17.36	8.68
Makeup and lockup	5.20	10.40	4.20
Presswork 1,000 copies	5.00	10.00	5.00
Binding without cover	2.30	3.85	1.25
Cost of 1,000 copies	$45.29	89.73	43.24
Adding 20 per cent	9.06	17.95	8.65
Selling price of 1000 copies	$54.35	107.68	51.89
" " " 500 "	47.96	95.35	.....
Added 1000 copies	12.78	24.66	11.52

Cover to be Added

Cover stock will be 11x16 inches, cutting three from a sheet of 22½x28½, 70 ℔ at 8c; $5.60 a ream, and $1.12 per 100 sheets.

Cost Estimate for Cover	1000 Covers	Added 1000
350 sheets of paper at $1.12	$3.92	3.92
Handling and cutting	.49	.49
Composition average	3.00	...
Makeup and lockup	.39	...
Presswork 1000 copies	2.75	1.20
Bindery additional	2.20	2.20
Cost of 1000 covers	$12.75	7.81
Adding 20 per cent	2.55	1.56
Selling price of 200 covers	$15.30	9.37

These figures are providing for a good job of work, with machine composition costing $3.25 per page. No allowance being made for cuts.

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BOOKS OR PAMPHLETS

Catalogue Pages—Paper Page 9½x12½ Inches. Type Page 7½x11 Inches

Eight pages on one side of a sheet of 25x38 book. Eighty square inches in 1 page, 640 square inches for 8 page form. Paper 25x38, S. and C. 60 ℔ at 5c—ream $3.00; 60c per 100 sheets.

Eight Point Estimate	1,000 Copies 8 pps.	1,000 Copies 16 pps.	Added 8 pps.
Paper at 60c per 100	$ 3.12	6.24	3.12
Handling and cutting	.40	.70	.40
Composition 8 pages 640 sq. in.	22.40	44.80	22.40
" added for figures	11.20	22.40	11.20
Makeup and lockup	6.70	13.40	6.70
Presswork 1,000 copies	4.75	9.50	4.75
Binding without cover	2.30	3.85	1.25
Cost of 1,000 copies	$50.87	100.89	48.52
Adding 20 per cent	10.17	20.18	9.70
Selling price of 1000 copies	**$61.04**	**121.07**	**58.22**
" " " 500 "	56.59	112.62	54.40
Added 1,000 copies	8.90	16.91	7.64

Cover to be Added

Cover stock will be 12½x19 inches, cutting two out of a sheet of 20x25, 70 ℔ stock at 8 cents, $5.60 per ream and $1.12 for 100 sheets.

Cost Estimate for Cover	1,000 Covers	Added 1000
Paper 520 sheets for 1,000	$5.82	5.82
Handling and cutting	.68	.68
Composition 1 page estimated	3.00	...
Makeup and lockup	.39	...
Presswork 1000 copies	2.75	1.20
Bindery additional	2.20	2.20
Cost of 1000 copies	$14.84	9.90
Adding 20 per cent	2.97	1.98
Selling price of 1000 covers	**$17.81**	**11.88**

These tables are worked out for reference mainly. Within the number of pages figured, they are safe in making up an estimate, providing the cost of composition is nearly correct. All the other figures are worked out on an average cost basis, and will stand the test of normal hour costs.

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BOOKS OR PAMPHLETS

Catalogue Pages—Paper Page 10½x14 Inches. Type Page 8½x12 inches

Eight pages on one side of a sheet of 28x42 book paper—one page 100 square inches, 800 square inches in an eight page form. Paper 28x42, 70 lb. S. and C. at 5c, per ream $3.50, per 100 sheets 70c.

Eight Point Cost Estimate	1,000 Copies 8 pps.	1,000 Copies 16 pps.	Added 8 pps.
Paper 520 sheets at 70c per 100.....	$3.64	7.28	3.64
Handling and cutting.....	.46	.82	.36
Composition 8 pps. 800 sq. in.....	28.00	56.00	28.00
" added for figures....	14.00	28.00	14.00
Makeup and lockup.....	8.00	16.00	6.40
Presswork, 1000 copies.....	5.75	11.50	5.75
Binding without cover.....	2.50	4.25	1.40
Cost of 1000 copies.....	62.35	123.85	59.55
Adding 20%.....	12.47	24.77	11.91
Selling price of 1000 copies.....	**$74.82**	**148.62**	**71.46**
Selling price of 500 copies.....	67.47	134.37	65.97
Added 1000 copies.....	14.70	28.50	10.98

Cover to be Added

Cover stock will be 14x21 inches, cutting two out of 22x28½, 80 lb. at 8c, $6.40 per ream and $1.28 for 100 sheets.

Cost Estimate for Cover	1000 Covers	Added 1000
520 sheets of paper at $1.28	$6.65	6.65
Handling and cutting.....	.76	.76
Composition average.....	3.00	...
Makeup and lockup.....	.39	...
Presswork, 1000 copies.....	2.75	1.20
Bindery, additional.....	2.30	2.30
Cost of 1000 covers.....	$15.85	10.91
Adding 20 per cent.....	3.17	2.18
Selling price of 1000 covers.....	**$19.02**	**13.09**

The estimator may think he has a better formula for getting at the cost of making a catalogue. He will be a better guesser, however, if he will take a lesson from this book before giving his final figures.

A MONTHTLY MAGAZINE

Sixteen Pages on a Full Sheet of 30x44

Sixteen pages, eight on each side of a sheet of 30x44 book. Page size 11x15; type page 9x12½ inches, four columns to a page, 112 square inches. Paper 65 ℔ at 5c—$3.25 per ream, per 100 sheets 65 cents.

Cost Estimate	1,000 Copies 8-Pt.	1,000 Copies 10-Pt.	Added 100
1,050 sheets of paper	$ 6.82	6.82	.68
16 pages 8 point at $3.92	62.72	....	...
16 pages 10 point at $3.02	.....	48.32	...
Makeup and lockup	12.00	12.00	...
Presswork	11.50	11.50	.38
Folding and stitching	2.50	2.50	.25
Cost figures	$95.54	81.14	1.31
Adding 10 per cent	9.56	8.11	.26
Selling price 1,000 copies	**$105.10**	**89.25**	**1.57**
Additional 100 copies	1.57	1.57	1.57
Added 8 pages	57.08	48.48	.85

A cover of four pages added will increase the price of 1000 copies about $21.50 for the first 1000, and $6.20 for added 1000s.

Sixteen Pages on One Side of a Sheet of 32x44.

Paper page 8x11 inches; type page 6½x9½, equal 60 square inches. Paper weighing 70 ℔ at 5c. $3.50 per ream. 70 cents per 100 sheets.

Cost Estimate	1,000 Copies 8-Pt.	1,000 Copies 10-Pt.	Added 100
525 sheets of paper at 70c	$ 3.68	3.68	.27
Handling and cutting	.40	.40	.40
Eight point machine composition	32.60	.....	...
Ten point machine composition	.....	25.92	...
Makeup and lockup	12.00	12.00	...
Presswork	5.75	5.75	.19
Folding and stitching	2.50	2.50	.25
Cost figures	$57.93	50.25	1.01
Adding 10 per cent	5.79	5.02	.10
Selling price 1,000 copies	**$63.72**	**55.27**	**1.11**
Additional 100 copies	1.11	1.11	1.11

A cover of four pages will increase the selling price about $20.00 for the first 1000, and for added 1000s $5.00.

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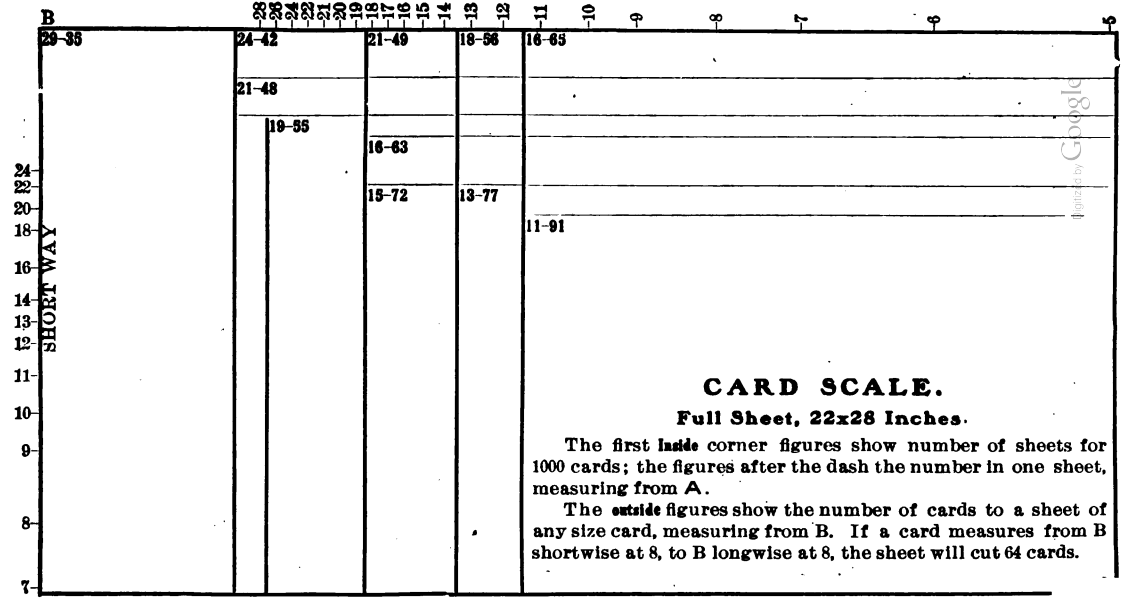

CARD SCALE.

Full Sheet, 22x28 Inches.

The first **inside** corner figures show number of sheets for 1000 cards; the figures after the dash the number in one sheet, measuring from **A**.

The **outside** figures show the number of cards to a sheet of any size card, measuring from B. If a card measures from B shortwise at 8, to B longwise at 8, the sheet will cut 64 cards.

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Cards, Business and Entertainment

Using the card scale on the opposite page, the stock figures are based on the cost of 100 sheets, of the size 22x28 inches. Stock figured as 4 ply or other cards at prices named at $2.00 per 100 full sheets.

	250	500	1000	Add. 1000
15 sheets at 2 cents.....	.08	.15	.30	.30
Cutting and handling.....	.15	.20	.25	.20
Composition and lockup....	1.00	1.00	1.00	
Presswork.....	.50	.65	.90	.60
Total cost figures.....	$1.73	2.00	2.45	1.10
Adding 20 per cent.....	.25	.40	.49	.22

Selling Prices—

Sheets for 1000	Cutting to 1 Sheet	Cost of 1000	250	500	1000	Add. 1000
15	72	.36	1.98	2.40	2.94	1.30
16	62	.38	2.00	2.42	2.96	1.32
19	55	.46	2.02	2.46	3.03	1.40
21	48	.50	2.04	2.51	3.10	1.48
24	42	.58	2.06	2.55	3.17	1.56
29	35	.70	2.10	2.60	3.27	1.66
At $3.00 per 100 Sheets						
15	72	.54	2.13	2.52	3.12	1.50
16	63	.58	2.15	2.54	3.16	1.54
19	55	.68	2.18	2.60	3.26	1.64
21	48	.76	2.21	2.65	3.34	1.72
24	42	.86	2.24	2.70	3.44	1.82
29	35	1.04	2.30	2.80	3.62	2.00
At $4.00 per 100 Sheets						
15	72	.72	2.17	2.59	3.30	1.68
16	63	.77	2.19	2.62	3.35	1.73
19	55	.91	2.24	2.70	3.49	1.87
21	48	1.01	2.27	2.76	3 59	1.97
24	42	1.15	2.32	2.84	3.73	2.10
29	35	1.39	2.39	2.97	3.97	2.34
At $5.00 per 100 Sheets						
15	72	.90	2.21	2.67	3.49	1.86
16	63	.96	2.24	2.70	3.55	1.92
19	55	1.14	2.30	2.80	3.78	2.10
21	48	1.26	2.34	2.87	3.90	2.22
24	42	1.44	2.40	2.97	4.08	2.40
29	35	1.74	2.48	3.13	4.38	2.70

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Cards, Business and Entertainment—Cont.

At $6.00 per 100 Sheets.

Sheets for 1000	Cutting to 1 Sheet	Cost of 1000	250	500	1000	Add. 1000
15	72	1.08	2.26	2.77	3.66	2.04
16	63	1.15	2.28	2.81	3.73	2.11
19	55	1.37	2.34	2.93	3.95	2.33
21	48	1.51	2.38	3.10	4.09	2.47
24	42	1.73	2.44	3.22	4.31	2.69
29	35	2.09	2.50	3.40	4.67	3.05

At $7.00 per 100 Sheets.

15	72	1.26	2.30	2.86	3.84	2.12
16	63	1.34	2.33	2.90	3.92	2.20
19	55	1.60	2.40	3.04	4.18	2.46
21	48	1.76	2.45	3.12	4.34	2.62
24	42	2.02	2.52	3.25	4.60	2.86
29	36	2.44	2.63	3.46	5.00	3.26
Two colors add to any price			1.62	1.80	2.10	1.00

Round Corner Die Cut Cards

Extra Translucent.	Cards 500	Cards 1,000	1,000 Added
Composition and lockup	$1.25	1.25	....
Presswork	.60	.90	.60
Total labor cost	$1.85	2.15	.60
Adding 20 per cent	.37	.43	.12
Selling labor	**$2.22**	**2.58**	**.72**
Selling prices:			
No. 63—Selling .72	$2.58	$3.30	$1.44
No 63 " .90	2 67	3.48	1.62
No. 55 " 1.02	2.73	3.60	1.74
No. 48 " 1.14	2.79	3.72	1.86
No. 36 " 1.26	2.85	3.84	1.98

Fair Quality Round Corner

No. 88—Selling .54	$2.48	3.12	1.26
No. 70 " .60	2.52	3.18	1.32
No. 63 " .66	2.56	3.24	1.38
No. 55 " .72	2.58	3.30	1.44
No. 48 " .84	2.64	3.42	1.56
No. 36 " 1.02	2.73	3.60	1.74
For 2 colors add to above price	1.80	2.10	.70

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Card Display Announcements

This class of work usually requires more care and taste than the ordinary hand bill.

Prices for Black Ink	100 Copies 8s	6s	4s
Card board, 22x28 inches	7x11	9½x11	11x14
Sheets of stock	14	18	27
Card stock	$ .42	.54	.84
Handling and cutting	.15	.20	.20
Composition	1.75	1.75	2.00
Presswork	.70	.70	.70
Total cost figures	$3.02	3.29	3.74
Adding 20 per cent	.60	.66	.74
Selling prices first 100	**$3.62**	**3.95**	**4.48**
Added 100s	.60	.78	.97

If colored ink. add for first 100, $1.00 and 5 cents for added 100s. For two colors of ink add $1.50 for first 100 and 15 cents for additional 100s.

CARD DISPLAY ANNOUNCEMENTS

Cost Estimate	100 copies 3s	2s	1s
Prices for black ink.	9½x22	14x22	22x28
Card board 22x28, 6 ply.	33	55	110
Coated at $3.50 per 100.	Cards.	Cards.	Cards.
Card stock	$1.15	1.92	3.85
Handling and cutting	.25	.30	.40
Composition	3.00	3.50	4.50
Presswork	1.00	1.25	1.50
Total cost figures	$5.40	6.97	10.25
Adding 20 per cent	1.08	1.39	2.05
Selling prices first 100	**$6.48**	**8.36**	**12.30**
Added 100	1.25	2.00	4.00

COMMUTATION TICKETS

For Restaurants, Boarding houses and Barbers.

	100	250	500	1,000
Card stock	$ .06	.15	.30	.50
Handling and cutting	.14	.15	.20	.25
Composition	1.20	1.20	1.20	1.20
Presswork	.40	.50	.65	.90
Numbering	.10	.15	.30	.50
Total cost figures	$1.90	2.15	2.65	3.35
Adding 20 per cent	.38	.43	.55	.65
Selling prices	**$2.28**	**2.58**	**3.20**	**4.00**
Added 100s	.23	.23	.23	.23

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Cards—Mailing and Advertising

Cutting from 24x36 tag stock, 140 pounds to ream, size 6x9, 16s; and 7x11, cutting 8s from 22x28 sheets, 110 lbs. to ream, costing 5 cents a pound.

No. sheets of card board.	66	66	132	130
Composition on front $1.	6x9		7x11	
" on reverse 35 sq. inches for smaller card $2.50.	1,000 Copies	Added 1,000	1,000 Copies	Added 1,000
Card stock at 5c	$0.92	0.90	1.45	1.43
Handling and cutting	.20	.15	.25	.20
Composition on both sides	3.00	....	3.50	....
Presswork	1.20	.80	1.60	1.05
Total cost figures	$5.32	1.85	6.80	2.68
Adding 20 per cent	1.06	.37	1.36	.54
Selling prices	**$6.38**	**2.22**	**3.16**	**3.22**
Added 100s	.23	...	.33	...
If in colored ink add	.75	.15	1.00	.15
In two colors add	2.00	1.08	2.20	1.10

If there is no composition on the address side there would be a proper reduction of $1.20 from selling price of the first 1,000.

ESTIMATE WORDS

Estimate words, counting 100 equal to 300 ems solid eight point--9 lines of 24 em pica measure. In ten point, same measure--11 lines.

There are 250 words in 25 lines of typewriter copy. Twenty-five lines of typewriter set in any measure, eight point, equal to 900 ems, or eleven square inches of type.

45 lines, 24 ems, 8 point, omitting heading or page number has 500 words.

WORDS IN TEN SQUARE INCHES OF TYPE

	Words	Ems
12-point solid	140	360
12-point leaded	110	360
11-point solid	170	440
11-point leaded	140	440
10-point solid	210	520
10-point leaded	160	520
9-point solid	280	640
9-point leaded	214	640
8-point solid	320	810
8-point leaded	230	810
7-point solid	380	1060
7-point leaded	270	1060
6-point solid	470	1440
6-point leaded	340	1440
5-point solid	690	1760
5-point leaded	500	1760

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Folded Letter Circulars

Using half or whole sheet of folio for forms. The paper page 8½x11 inches, with a ¾ inch margin, gives a type page of 7x9½ inches, equal to 66 square inches.

Using 20 lb. paper at 10c.	1000 Copies			
	1 page	2 pages	3 pages	4 pages
Cost of paper	$2.10	2.10	2.10	2.10
Handling and cutting	.30	.30	.30	.30
Composition, 10 pt. machine	2.70	5.40	8.10	10.80
Makeup and lockup	.80	1.60	2.40	3.20
Presswork	1.65	2.65	2.65	2.65
Folding, one fold	.50	.50	.50	.50
Total cost figures	$8.05	12.55	16.05	19.55
Adding 20 per cent	1.61	2.51	3.21	3.91
Selling prices	**$9.66**	**15.06**	**19.26**	**23.46**
Added 1000 copies	4.50	4.50	4.50	4.50
500 copies	7.41	12.81	17.00	21.20
Add or deduct 100 copies	.45	.45	.45	.45

Folded Note Circulars

Using quarter or half sheet folio for forms. The paper page 5½x8½ inches, with a ¾ inch margin, gives a type page 4x7 inches, equal to 28 square inches.

Using 20 lb. paper at 10c. 263 sheets at 40c per 100	1,000 Copies			
	1 page	2 pages	3 pages	4 pages
Cost of paper	$1.05	1.05	1.05	1.05
Cutting and handling	.20	.20	.20	.20
Composition. 10 pt. machine	1.20	2.40	3.60	4.30
Presswork	1.20	1.65	1.65	1.65
Folding, one fold	.50	.50	.50	.50
Total cost figures	$4.15	5.80	7.00	8.20
Adding 20 per cent	.83	1.16	1.40	1.64
Selling prices	**$4.98**	**6.96**	**8.40**	**9.84**
Added 1,000	2.75	3.06	3.06	3.06
500 copies	3.65	5.45	6.87	8.31
Add or deduct 100 copies	.28	.30	.30	.30

The vital points of the cost system are, first, a time ticket for each employe, and a complete record of the day's work; second, the transfer of the time intelligently on the job entry sheet and the final cost charge of all the work, and a reasonable profit added for the selling price.

CIRCULAR LETTERS

Half Letter or Quarter Folio Circulars

No form rated at less than $2.00 for composition.

Paper 20 ℔ folio at 10c 263 sheets per 1,000.	1000 Copies 8-Pt.	 10-Pt.	Added 100
Paper at 40c per 100	$1.05	1.05	.10
Handling and cutting	.20	.20	.02
Comp. hand set, full page	7.00	4.32	..
Presswork	1.20	1.20	.08
Total cost figures	$9.45	6.77	.20
Adding 20 per cent	1.89	1.35	.24
Selling prices	**$11.34**	**8.12**	**.24**

500 copies would be $1.20 less than 1,000.

Keep in mind the fact that hand composition on the hour basis of $1.30 produces only about 800 ems of measured type.

CIRCULARS ON TYPEWRITER

Fours of Folio 20 ℔ at 10c, full page with 6 point slugs, 33 lines to one page, equal to 1,500 ems of 10 point matter, or nearly two hours work on a full page of composition, which ought to be full time for proof and lockup.

Estimated Cost	1,000 Copies One Page.	 Two Pages.	 Three Pages.	 Four Pages.
Paper 40c per 100 sheets	$1.05	1.05	2.10	2.10
Handling and cutting	.20	.20	.30	.30
Composition, 33 lines each	2.40	4.80	7.20	9.60
Presswork	1.20	1.65	2.65	2.65
Folding	....	....	.50	.50
Total cost figures	$4.85	7.70	12.75	15.15
Adding 20 per cent	.97	1.54	2.55	3.03
Selling prices	**$5.82**	**9.24**	**15.30**	**18.18**
Added 100s	.25	.27	.44	.44

If a solid form of 10 point, the composition would increase the price per page $2.50.

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CIRCULAR FOLDERS

ENVELOPE SLIPS AND FOLDERS

Paper page 3⅛x6¼ inches, type page 2⅜x5⅛ inches, equal to 15 square inches. Using card stock at $1.00.

One Page.	1,000 copies 8 pt.	10 pt.	Added 1,000
40 sheets of cardboard	$ .40	.40	.40
Handling and cutting	.25	.25	.15
Composition hand-set	2.08	1.12	...
Presswork	.90	.90	.60
Total cost figures	$3.63	2.67	1.15
Adding 20 per cent	.73	.53	.23
Selling prices, 1,000 copies	**$4.36**	**3.20**	**1.38**
Printing on both sides	6.50	4.40	1.40

FOLDERS OR LEAFLETS

Four Pages for 6½ envelopes, type page 3x5⅛, equal to 16 square inches, paper form for four pages 6¼x14 or 7x12⅛ inches, cutting 10 out of 25x38 book, 20 leaflets to a sheet, 60 ℔ at 5c.

Cost Estimate	1,000 Copies 8 pt.	10 pt.	Added 1,000
Paper at 60c per 100 sheets	$ .32	.32	.32
Handling and cutting	.20	.20	.20
Composition, part machine	4.28	3.80	...
Presswork	1.20	1.20	.80
Folding	.50	.50	.30
Total cost figures	$6.50	6.02	1.62
Adding 20 per cent	1.30	1.22	.32
Selling prices 1,000	**$7.80**	**7.24**	**1.94**

Some of these forms may be largely hand-set, for which prices should if possible be increased.

The quality of paper may make an increased price, which should be considered in making prices.

For 6½ Envelopes

Six Pages—Paper for form 10x14 inches; 8s of 28x42 book, 80 ℔. Type page 3x5⅛ inches, equal to 96 sq. in. for 6 pages.

64 sheets for 1,000 copies.	1,000 Copies 8 pt.	10 pt.	Added 1,000
Paper at 84c per 100 sheets	$ .64	.64	.64
Handling and cutting	.25	.25	.20
Composition machine set	4.40	3.20	...
Presswork	1.60	1.60	1.05
Folding 2 folds	.80	.80	.60
Total cost figures	$7,69	6.49	2.49
Adding 20 per cent	1.54	1.30	.51
Selling prices	**$9.23**	**7.79**	**3.00**
Added 1,000s	3.00	3.00	3.00

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CIRCULAR FOLDERS

FOLDERS OR LEAFLETS—For 6½ Envelopes.

Eight Pages—Paper 13x13, cutting 6 out of 28x42, 70 lb. book, taking 88 sheets for 1,000. Type page 3x5⅝ inches, equal to 17 square inches. Paper at 5c, 70c per 100 sheet,

Cost Estimate	1,000 Copies 8 pt.	1,000 Copies 10 pt.	Added 1,000
88 sheets at 70c	$ .62	.62	.62
Handling and cutting	.20	.20	.20
Composition machine	6.75	5.60	...
Presswork	1.65	1.65	1.05
Folding 2 folds	.80	.80	.60
Total cost figures	$10.02	8.87	2.47
Adding 20 per cent	2.00	1.77	.49
Selling prices	**$12.02**	**10.64**	**2.96**
Added 1,000s	2.96	2.96	2.96

Folders or Leaflets—For No. 10 Envelopes.

Paper page 3¾x9 inches, type page 2⅔x8 inches, equal to 21 square inches.

Four Pages—Paper for form 9x14 inches, cutting 9 from a sheet of 28x42—70 lb book, costing 5c. 56 sheets of paper.

	1,000 Copies 8 pt.	1,000 Copies 10 pt.	Added 1,000
Paper 70c per 100	$ .39	.39	.39
Handling and cutting	.20	.20	.20
Comp. machine 84 square inches	4.00	3.00	...
Presswork	1.60	1.60	1.05
Folding one fold	.50	.50	.30
Total cost figures	6.69	5.69	1.94
Adding 20 per cent	1.34	1.14	.39
Selling prices	**$8.03**	**6.83**	**2.33**
Added 1,000	2.33	2.33	2.33
Selling prices, 6 pages	**$10.52**	**9.30**	**2.96**
Selling prices, 8 pages	**$13.72**	**12.14**	**3.44**
Selling prices, 10 pages	**$18.58**	**16.54**	**4.54**

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COMPLAINTS, CONTRACTS, ETC.

On 32 ℔ Double-Cap, when over two pages, so as to fold like legal cap, type page 6⅝x12 inches, equal to 80 square inches. These are usually in small numbers, composition 80 square inches to a page.

	100 Copies		
One Page	8 pt.	10 pt.	12 pt.
Paper at 10c	$ .35	.35	.35
Handling and cutting	.15	.15	.15
Composition machine	4.20	3 24	2.95
Makeup and lockup	1.40	1.40	1.40
Presswork	.60	.60	.60
Cost figures	$6.70	5.74	5.45
Adding 20 per cent	1.34	1.15	1.09
Selling prices	**$8.04**	**6.89**	**6.54**
Added 100	.65	.65	.65
Two Pages			
Paper and handling	$ .50	.50	.50
Composition and lockup	11.20	9.28	8.70
Presswork	.80	.80	.80
Cost figures	$12.50	10.58	10.00
Adding 20 per cent	2.50	2.12	2.00
Selling prices	**$15.00**	**12.70**	**12.00**
Added 100 copies	.72	.72	.72
Three Pages			
Paper and handling	$ .85	.85	.85
Composition and lockup	16.80	13.80	13.05
Presswork	2.40	2.40	2.40
Cost figures	$20.05	17.05	16.30
Adding 20 per cent	4.01	3.41	3.20
Selling Prices	**$24.06**	**20.46**	**19.50**
Added 100 folded	1.40	1.40	1.40
Four Pages			
Paper and handling	$ .85	.85	.85
Composition and lockup	22.40	18.44	17.40
Presswork	2.40	2.40	2.40
Cost figures	$25.65	21.69	20.65
Adding 20 per cent	5.13	4 34	4.13
Selling prices	**$30.78**	**26.03**	**24.78**
Added 100 folded	1.40	1.40	1.40

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DELIVERY BOOKS AND SHEETS

In duplicate for Carbon, 16s Manila Royal and print; 4¾x6 inches, canvas back and wire-tied. Paper at 4 cents.

130 sheets for 10 books.	10 Books.	20 Books.	Added 10 Books.
Paper at 16c per 100	$ .21	.42	.21
Handling and cutting	.15	.20	.10
Composition	1.00	1.50	...
Presswork	1.50	2.00	.40
Binding	1.55	2.70	1.10
Total cost figures	$4.41	6.82	1.81
Adding 20 per cent	.88	1.36	.36
Selling prices	**$5.29**	**8.18**	**2.17**

Delivery Books in Duplicates.

Without carbons, 200 in a book.

6x9, 263 sheets royal in 10 books.	10 Books.	20 Books.	Added 10 Books.
Paper 20 ℔ Manila at 5c	$ .53	1.05	.52
Handling and cutting	.20	.25	.15
Composition	1.00	1.50	...
Presswork	1.50	2.00	.40
Binding	1.20	2.20	1.00
Total cost figures	$4.43	7.00	2.07
Adding 20 per cent	.89	1.40	.41
Selling prices	**$5.32**	**8.40**	**2.48**

Delivery Sheets in Duplicate and Triplicate

Using Carbons, Royal or Folio Papers.

16 and 14 lb. weight. Estimated to use 5c paper. 250 sheets for duplicates and 425 sheets for triplicates	250 Sheets Duplicates 1,000	Added 1,000	375 Sheets Triplicates 1,000	Added 1,000
Paper	$ .53	.52	.75	.75
Handling and cutting	.30	.25	.40	.30
Composition	1.20	....	1.20	....
Presswork	2.00	1.10	2.40	1.65
Punching and gathering	.50	.30	.70	.60
Total cost figures	$4.53	2 27	5.45	3.30
Adding 20 per cent	.91	.45	1 09	.66
Selling prices	**$5.44**	**2.72**	**6.54**	**3.86**

It will be noted that the selling prices are for 1,000 duplicates, or 2,000 sheets and 1,000 triplicates, or 3,000 sheets. No provision for down rules, or ruling.

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ENVELOPES

LABOR COST ESTIMATE

Comp. and presswork only...	250	500	1,000	Added 1,000
Composition corner card.....	$0.50	0.50	0.50	.....
Presswork and opening up....	.50	.65	.90	.60
Total cost figures for labor....	1.00	1.15	1.40	.60
Adding 20 per cent.....	.20	.23	.28	.12
Selling price for labor.....	**$1.20**	**1.38**	**1.68**	**.72**

Customers furnishing envelopes, there should be an extra charge of 10 per cent to these figures.

SELLING PRICE FOR ENVELOPES COMPLETE

Selling price	**250**	**500**	**1000**	**Added 1000**
Pay, drug and coin, costing 56c.....	$1.40	1.72	2.35	1.39
Bond XX, at $1.40.....	1.80	2.22	3.36	2.40
Linen XXX, at 1.60.....	1.85	2.34	3.60	2.64
Costing 60c.....	1.40	1.75	2.40	1.44
Costing 70c.....	1.45	1.80	2.52	1.56
Costing 80c.....	1.50	1.90	2.64	1.68
Costing 90c.....	1.55	1.95	2.76	1.80
Costing $1.10.....	1.60	2.00	2.88	1.92
Costing 1.15.....	1.65	2.05	8.00	2.04
Costing 1.20.....	1.70	2.10	3.12	2.16
Costing 1.30.....	1.75	2.16	3.24	2.28
Costing 1.40.....	1.80	2.22	3.36	2.40
Costing 1.50.....	1.80	2.28	3.48	2.52
Costing 1.60.....	1.85	2.34	3.60	2.64
Costing 1.70.....	1.85	2.40	3.72	2.76
Costing 1.80.....	1.85	2.46	3.84	2.88
Costing 1.90.....	1.85	2.52	3.96	3.00
Costing 2.00.....	1.85	2.58	4.08	3.12
Costing 2.10.....	1.85	2.64	4.20	3.24
Costing 2.20.....	1.86	2.70	4.32	3.36
Costing 2.30.....	1.89	2.76	4.44	3.48
Costing 2.40.....	1.92	2.82	4.56	3.60
Costing 2.50.....	1.95	2.88	4.68	3.72
Costing 2.60.....	1.98	2.94	4.80	3.84
Costing 2.70.....	2.01	3.00	4.92	3.96
Costing 2.80.....	2.04	3.06	5.04	4.08
Costing 2.90.....	2.07	3.12	5.16	4.20
Costing 3.00.....	2.10	3.18	5.28	4.32

In colored ink, will add 50 cents to the first 1000 or fraction.

In two colors, add for form 50 cents, and 12 cents per 100 for extra presswork; and for extra 1000s, after the first add $1.00.

LETTER HEADS

The hour cost of composition being uncertain, the figures of each column are suggestive as to cost.

Cost Estimate of Labor	1,000 Copies		
Composition and lockup	$1.30	1.60	1.90
Presswork	1.20	1.20	1.20
Tablets	.10	.10	.10
Total	$2.60	2.90	3.20
Adding 20 per cent	.52	.58	.64
Selling price of labor	**$3.12**	**3.48**	**3.84**

Selling price of completed work	Paper	1,000 Copies		
Composition costing		$1.30	1.60	1.90
Paper 10c, 10 lb.	$1.32	4.44	4.80	5.16
Added 1,000	....	2.40	2.40	2.40
500 copies	....	3.42	3.78	4.14
Added 100s	....	.24	.24	.24
Paper at 12c	1.56	4.68	5.04	5.40
Added 1,000	....	2.64	2.64	2.64
500 copies	....	3.54	3.90	4.26
Added 100s	....	.26	.26	.26
Paper at 14c	1.80	4.92	5.28	5.64
Added 1,000	....	2.88	2.88	2.88
500 copies	....	3.64	4.02	4.38
Added 100s	....	.29	.29	.29
Paper at 16c	2.04	5.16	5.52	5.88
Added 1,000	....	3.12	3.12	3.12
500 copies	....	3.78	4.14	4.50
Added 100s	....	.31	.31	.31
Paper at 18c	2.28	5.40	5.76	6.12
Added 1,000	....	3.36	3.36	3.36
500 copies	....	3.90	4.26	3.63
Added 100s	....	.34	.34	.34
Paper at 20c	2.52	5.64	6.00	6.36
Added 1,000	....	3.60	3.60	3.60
500 copies	....	4.02	4.38	4.74
Added 100s	....	.36	.36	.36
Paper at 22c	2.76	5.88	6.24	6 60
Added 1,000	....	3.84	3.84	3.84
500 copies	....	4.14	4.58	5.86
Added 100s	....	.38	.38	.38

For colored ink other than black add 50 cents to the first 1,000, and 6 cents for added 1,000.

For two colors add $2.50 for the first 1,000, and $1.00 for additional 1,000.

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Note and Memorandum Headings

Cost Estimate of Labor for 1,000 Copies.

	1,000 Copies		
Composition and lockup	$1.00	1.20	1.40
Presswork	.90	.90	.90
Tablets	.10	.10	.10
Total cost figures	$2.00	2.20	2.40
Adding 20 per cent	.40	.44	.48
Selling price of labor, 1,000	**$2.40**	**2.64**	**2.88**
Selling price of labor, added 1,000	.90	.90	.90

Selling price of completed work

Paper		1,000 Copies		
Composition costing		$1.00	1.20	1.40
Paper at 10c, 5-℔	$ .66	3.06	3.30	3.54
Added 1,000 copies	....	1.50	1.50	1.50
500 copies	....	2.43	2.67	2.91
Added 100s	....	.16	.16	.16
Paper at 12c, 5-℔	.78	3.18	3.42	3.66
Added 1,000	....	1.62	1.62	1.62
500 copies	....	2.49	2.73	2.97
Added 100s	....	.17	.17	.17
Paper at 14c, 5-℔	.90	3.30	3.54	3.78
Added 1,000	....	1.74	1.74	1.74
500 copies	....	2.55	2.79	3.03
Added 100s	....	.19	.19	.19
Paper at 16c, 5-℔	1.02	3.42	3.66	3.90
Added 1,000	....	1.86	1.86	1.86
500 copies	....	2.61	2.85	3.09
Added 100s	....	.20	.20	.20
Paper at 18c, 5-℔	1.14	3.54	3.78	4.12
Added 1,000	....	1.98	1.98	1.98
500 copies	....	2.67	2.91	3.15
Added 100s	....	.21	.21	.21
Paper at 20c, 5-℔	1.26	3.66	3.92	4 25
Added 1,000	....	2.10	2.10	2.10
500 copies	....	2.73	2.97	3.21
Added 100s	....	.22	.22	.22

Colored ink will add 22 cents per 1,000; 2 colors of ink will add to first 1,000 $1.50, and to added 1,000s 75 cents.

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MONTHLY STATEMENTS

Cost of all items except paper.	500	1,000	Added 1,000
Composition	$1.00	1.00	....
Presswork	.60	.90	.60
Tablets	.10	.10	.10
Total cost figures	$1.70	2.00	.70
Adding 20 per cent	.34	.40	.14
Selling price of labor	**$2.04**	**2.40**	**.84**

	Completed Work.	500	1,000	Added 1,000
$ .35	Gem 3⅝x5⅝	$2.25	2.82	1.26
.40		2.28	2.88	1.32
.42		2.29	2.90	1.34
.44	Square 5⅛x5⅝	2.30	2.93	1.37
.46	Yankee 3⅛x8½	2.32	2.95	1.39
.48		2.33	2.98	1.42
.50	Pony 4⅜x8½	2.34	3.00	1.44
.52	Royal Yankee 4x9½	2.35	3.02	1.46
.54		2.37	3.05	1.49
.56		2.28	3.07	1.51
.58		2.39	3.10	1.54
.60	5-lb. reg at 10c	2.40	3.12	1.56
.65		2.43	3.16	1.62
.70		2.46	3.24	1.68
.75	6-lb. reg. ot 10c	2.49	3.30	1.74
.80		2.52	3.36	1.80
.85		2.55	3.42	1.86
.90		2.58	3.48	1.92
.95	5½11	2.61	3.54	1.98
1.00		2.64	3.60	2.04

Special ruled statements will add $1.25 to first 1,000, and 20 cents per 1,000 additional.

Merchandise Orders or Receipts

Size 3½x8½ inches

Half original and half duplicate.	10 Books 100 Leaves	10 Books 200 Leaves
White and manila paper	$ .20	.40
Handling and cutting	.15	.20
Composition	.90	.90
Presswork	.90	1.50
Gathering, perforating, binding	1.20	1.40
Total cost figures	$3.35	4.40
Adding 20 per cent	.65	.88
Selling prices	**$4.00**	**5.28**
Added single books	.25	.38

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HANDBILLS AND POSTERS

HANDBILL SIZES ON 24x36 PRINT

There is a great difference to be noted between a handbill, with a large amount of type composition, and a poster where the aim is to use but eight or ten lines for a whole sheet of paper.

Using a 24x36 sheet, 35 ℔ print at 4c a pound.

Handbills	1,000 Copies			
Regular size.	6x9	9x12	12x18	18x24
Number to a sheet.	16	8	4	2
Number of sheets for 1,000.	66	132	263	525
Paper 28 cents for 100 sheets.....	$ .18	.36	.72	1.44
Handling and cutting.....	.15	.15	.20	.25
Composition handset.....	1.50	3.00	5.00	12.00
Presswork	.90	1.20	1.60	2.65
Total cost figures.....	$2.73	4.71	7.52	16.34
Adding 20 per cent.....	.55	.94	1.50	3.27
Selling price, 1,000.....	**$3.28**	**5.65**	**9.02**	**19.61**
Added 1,000.....	1.05	1.55	2.30	3.30

The composition is based on pica measurement, allowing some time for open matter. But an investigation into costs will bring us to the conclusion that heretofore we have made no money on jobs of 1,000 in either of the above sizes.

HANDBILLS, ON 28x42 PRINT

50 ℔ stock, costing 4 cents, with moderate display.

	1,000 Copies			
	7x10½ 16s	9½x10½ 12s	10½x14 8s	9½x21 6s
Paper at 40c per 100.....	$ .33	.44	.66	.88
Handling and cutting.....	.15	.15	.20	.20
Composition.....	2.30	3.00	4.00	5.00
Presswork	1.20	1.20	1.60	2.65
Total cost figures.....	$3.98	4.79	6.46	8.73
Adding 20 per cent.....	.70	.96	1.29	1.77
Selling prices.....	**$4.68**	**5.75**	**7.75**	**10.50**
Added 1,000s.....	1.30	1.40	1.75	2.10
5,000 copies.....	9.88	11.35	14.75	18.90

The guessing element in this table is composition, and if the copy is made up to any extent of prices, the estimate may not be large enough. There will be much gained, however, to printers, if they will hold closely to these figures. Ordinarily these forms must be hand set, there is no other way to cheapen the price.

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HANDBILLS ON 28x42 PRINT

50 ℔, costing 4 cents.

	1,000 Copies		
	Long 5s 8½x28	4s 14x21	2s 21x28
Paper at 40c per 100 sheets	$1.05	1.32	2.62
Handling and cutting	.20	.25	.35
Composition	7.00	8.00	15.00
Presswork	2.65	2.65	3.65
Total cost figures	$10.90	12.22	21.62
Adding 20 per cent	2.18	2.44	4.32
Selling prices, 1,000	**$13.08**	**14.66**	**25.94**

These tables serve one good purpose, in drawing attention to the fact that the prices are nearly exact for all items except composition, and for this the estimate cost is the minimum.

HANDBILLS ON 28x42 COLORED PRINT

50 ℔ stock at 4½ cents

	1,000 Copies			
Cost Estimate	16s 7x10½	8s 10½x14	4s 14x21	2s 21x28
Sheets of paper in 1,000.	66	132	263	525
At 45c per 100 sheets	$ .30	.60	1.20	2.40
Handling and cutting	.15	.20	.25	.35
Composition estimated	2.80	4.00	8.00	18.00
Presswork	1.20	1.60	2.65	2.65
Total cost figures	$4.45	6.40	12.10	23.40
Adding 20 per cent	.89	1.28	2.42	4.68
Selling price, 1,000	**$5.34**	**7.68**	**14.52**	**28.08**
Added 1,000	1.50	2.22	3.06	4.62
500 copies	3.39	6.59	13.99	25.77
Added 100	.15	.22	.31	.46

If the copy is such that machine composition can be used, the prices for fours and twos can be materially reduced,

The above composition figures are based on 12 point, with a 20 per cent discount for larger type for display. These figures are fairly safe for sale bills of merchandise, where price figures are larger than the body.

There should be no discount from the prices, except on the most mature judgement. The margin of profit is small, on the stock and presswork, and customers will have no cause of complaint at the full selling prices.

LABEL PRINTING

Outside of specialized work there are many forms of direction labels, and special forms in black or one or two colors of ink that can be successfully printed. White label paper coated on one side. size 28x42, 70 lbs. to the ream, should be figured as costing 2 cents a sheet in less than ream orders, Non-curling gum lable paper, not above royal size, will cost in small quantities 1¼ cents a sheet.

On label paper—not gummed.	1,000 Copies		
Size of printed sheet	7x10½	5¼x7	3½x5½
Number of lables to sheet	16	32	64
Paper and cutting	$ .75	.40	.25
Composition with border	3.00	2.00	1.50
Presswork	1.20	.90	.90
Total cost figures	$4.95	3 30	2.65
Adding 20 per cent	.99	.66	.53
Selling price, 1,000	**$5.94**	**3.96**	**3.18**
Added 1,000	1.86	1.20	1.02

Gum Label Paper will add ten per cent to either size.

LAUNDRY LISTS

Twelves of 24-lb. double cap; 4⅝x8½ inches.

Eighty-eight sheets of paper.	1,000	Added 1,000
Paper at 7 cents	$ .30	.30
Handling and cutting	.15	.10
Composition and one plate	3.00	...
Presswork	.90	.40
Gluing	.10	.05
Total cost figures	$4.45	.85
Adding 20 per cent	.89	17
Selling prices	**$5.34**	**1.02**

On tens of 16 folio at 6c, with five plates furnished by customer, the selling price should be not less than 75c per 1,000 in 25,000 lots.

Prices for large quantities on the offset press, now down to 50 cents per 1,000,and even lower. At prices lower than 50 cents they are simply fillers.

LAW CASES, PAPER BOOKS, BRIEFS

Briefs and Arguments of Lawyers, and Paper Books or Certified cases, to Supreme Courts, are now entirely confined to machine composition, and are in the larger cities specialized. The general printer cannot compete with the specialist. The price of Paper Books should not be less than 75 cents per page, and for Briefs 80 cents a page.

ORDER BLANKS

OR SHIPPING RECEIPTS

Form and rules printed in black ink.

Cost Estimate	1,000 Copies		
Bond 16 folio at 7c.	8s Folio 5½x8½	8s Royal 6x9½	8s D. C. 7x8½
Paper, 31 sheets	$ .29	.37	.45
Handling and cutting	.20	.20	.20
Composition	1.50	1.70	1.70
Presswork	.90	.90	.90
Tablets	.15	.15	.15
Total cost figures	$3.04	3.32	3.40
Adding 20 per cent	.61	.66	.68
Selling prices	**$3.65**	**3.98**	**4.08**
Added 1,000	1.37	1.82	1.92

ORDER BLANKS—SINGLE SHEETS

	1,000		
Loose leaf quarter sheet 16-lb. folio, feint line ruling and printing one side.	Single Sheets	Duplicates	Triplicates
Paper costing, 7 cents	$.58	.58	.58
Duplicate paper at 4¼c	....	.34	.34
Tissue paper	....	....	.50
Cutting and handling	.20	.30	.40
Ruling feint line	.40	.50	.50
Composition, estimated	2.50	2.50	2.50
One presswork	1.20	1.20	1.20
Second presswork	....	.90	.90
Third presswork	....	....	.90
Gathering	....	.30	.50
Punching	.30	.60	.90
Tableting	.20	.30	.50
Total cost figures	$5.38	7.52	9.72
Adding 20%	1.08	1.50	1.94
Selling prices 1,000	**$6.46**	**9.02**	**11.66**
Added 1,000	3.00	5.40	7.00

These figures are so far in excess of the prices now charged by specialists that the general printer can get no orders in competition. The table will be useful, in saving the estimator his time in figuring, and to show all the elements of labor in forms of this character.

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POSTERS AND SHOW BILLS

Using 50 lb. 28x42, costing 4½ cents. The cost of 100 sheets being 45 cents.

Cost Estimate	Whole Sheet	Half Sheet	Third Sheet	Quarter Sheet
		—1,000—		
Paper	$4.72	2.36	1.58	1.18
Handling and cutting	.60	.40	.30	.25
Composition, under 12 lines	4.00	3.00	2.50	2.00
Black ink extra	1.50	.75	.60	.35
Presswork	3.60	2.65	2.65	2.65
Total cost figures	$14.42	9.16	7.63	6.43
Adding 20 per cent	2.88	1.84	1.53	1.29
Selling prices 1000	**$17.30**	**11.00**	**9.16**	**7.72**
Added 1000	8.90	5.35	4.18	3.34
100 copies	9.29	6.14	5.38	4.66
Added 100	.89	.54	.42	.34
Red or blue ink, 100 copies	10.10	7.15	6.05	4.95
Added 100s	1.10	.65	.55	.45

The only question in these figures is, whether composition is estimated high enough. It certainly should not be lower. The figures may look large for a three or four line poster, but there must be some charge for the use of expensive types that are seldom called for.

POSTERS ON CLOTH

Usually made from coated muslin, 36 inches wide, costing 8 cents per yard.

100 copies	9x18 13 yds.	12x18 17 yds.	12x36 35 yds.
Stock, cutting and handling	$1.35	1.85	3.80
Composition	2.00	2.50	3.00
Presswork	1.50	1.50	2.00
Total cost figures	4.85	5.85	8.80
Adding 20 per cent	.97	1.17	1.76
Selling price	**$5.82**	**7.02**	**10.56**
Added 100s	2.00	2.50	5.20
Colored ink will add	1.00	1.25	1.50

The figures on this page are not as high as they ought to be, because in the large cities there is usually an office making a specialty of poster work. In towns where there is no such competition, the prices should be at least ten per cent higher.

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POSTAL CARDS AND STAMPED ENVELOPES

Postal Cards	Single Postals		Double Postals	
	100	Added 100	100	Added 100
Post office charge	$ 1.00	1.00	2.00	2.00
Purchase expense	.10	.05	.15	.10
Composition and lockup	1.00	....	1.50	....
Presswork	.40	.08	.60	.15
Total cost figures	2.50	1.13	4.25	2.25
Adding 20 per cent to labor	.30	.02	.45	.05
Selling prices	**$2.80**	**1.15**	**4.70**	**2.30**

STAMPED ENVELOPES.

One Cent Postage—Cost at postoffice $11.00 per 1,000 for No. 6¾; $11.56 for No. 8 (same as No. 10.)

Two Cent Postage—No. 5 white or amber, $21.00; No. 8, $21.56.

Printing Only	100 Env.	Added 100
Purchase expense	$ .15	.05
Composition	.60	....
Presswork	.40	.08
Total cost figures	$ 1.15	0.13
Adding 20 per cent to labor	.23	.03
Selling price of labor	**$ 1.38**	**.16**
Selling price with envelopes, 2c.	**3.50**	**2.26**
Selling price with envelopes, 1c.	**2.53**	**1.20**

PROOFS AND ALTERATIONS

This is a perplexing subject to adjust properly. The compositor and the customer may not agree as to style, and whenever possible it is advisable to get the customer's ideas, if he has any that he would like carried out. For manifest changes of copy, often on revised proofs, the charge ought to be made at the rate of $1.60 an hour, net. The price charged by machine owners is $1.50 per hour for time work. If you have reasonable prices for your work, ordinarily light changes should be made without charge. But if competitive figures are given, a distinct proviso should be added that alterations in style and copy are subject to extra charge of $1.60 per hour for any class of work.

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POST CARD FOLDERS

With Return Order. On 24x36 tag 120 lb. stock.

	1,000 Copies			
	2 pps.	4 pps.	6 pps.	8 pps.
Size for mailing	3½x6	7x6	10½x6	14x6
Number of sheets	26	52	84	112
At $1.10 per 100	$ .29	.57	.92	1.23
Handling and cutting	.15	.15	.20	.25
Composition, estimated	1.50	2.50	3.50	4.50
Presswork	.90	.90	1.20	1.65
Total cost figures	$2.84	4.12	5.82	7.63
Adding 20 per cent	.57	.82	1.16	1.53
Selling prices	**$3.41**	**4.94**	**6.98**	**9.16**
Added 1000	1.25	1.60	2.45	3.00

Program on Fancy Cover Stock

	1,000 Copies		Added
Four pages—Type page 2½x3½	8 pt.	10 pt.	1,000
Paper page 4x5 inches.			
Paper 8x5; 12s of 20x25; 50 ℔	$ .84	.84	.84
Handling and cutting	.20	.20	.15
Composition, 36 sq. in. hand	5.00	3.00	..
Presswork	1.20	1.20	.80
Total cost figures	$7.24	5.24	1.79
Adding 20 per cent	1.45	1.05	.36
Selling price	**$8.69**	**6.29**	**2.15**
Four pages—Type page 3½x3½.			
Paper 5x10; 10s of 20x25; 50 lb	$1.05	1.05	1.05
Handling and cutting	.25	.25	.20
Composition, 48 sq. in. hand	6.60	4.00	...
Presswork	1.20	1.20	.80
Total cost figures	$9.10	6.50	2.05
Adding 20 per cent	1.82	1.30	.41
Selling price	**$10.92**	**7.80**	**2.46**
Four pages—Type page 3½x4¼.			
Paper 5½x11; 10s of 22x28, 60 ℔	$1.26	1.26	1.26
Handling and cutting	.25	.25	.25
Composition, 56 sq. in. hand	7.70	4.60	...
Presswork	1.60	1.60	1.16
Total cost figures	$10.81	7.71	2.56
Adding 20 per cent	2.16	1.54	.51
Selling price	**$12.97**	**9.25**	**3.07**

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PROGRAMS

On fancy cover stock, paper 50 lb., costing 8 cents, one-eighth sheet of 20x25, paper 6¼x10 inches, in four page forms, type page 3½x5 inches.

Four Page Forms	—1,000 copies— 8-Pt.	10-Pt.	Added 1,000
Paper 80 cents per 100 sheets	$1.05	1.05	1.05
Handling and cutting	.20	.20	.20
Comp., $2.30 and $1.20	9.20	4.80	....
Presswork	1.65	1.65	.80
Total cost figures	$12.10	7.70	2.05
Adding 20 per cent	2.42	1.54	.41
Selling price	**$14.52**	**9.24**	**2.46**
500 copies	13.29	8.01	2.46

This form is figured for hand set and full pages.

Folding will cost 50 cents extra.

If there is only the equivalent of three pages the price on the first 1,000 would be reduced $2.30 for 8 point and $1.20 for 10 point.

PROGRAMS ON BOOK PAPER

Sixteens of 25x38, paper page 6¼x9½; type page 4x7 inches.

One page	—1,000 copies— 8-Pt.	10-Pt.	Added 1,000
Paper 60 lb at 5c	$ .40	.40	.40
Handling and cutting	.15	.15	.15
Composition	3.90	2.00	....
Presswork	.90	.90	.60
Total cost figures	$5.35	3.45	1.15
Adding 20 per cent	1.07	.69	.23
Selling price	**$6.42**	**4.14**	**1.38**
Two pages backed	$11.64	6.90	1.62
Two pages, first and third	12.14	7.40	1.62
Three pages	17.30	10.28	1.92
Four pages	21.98	12.68	1.92

These figures look high for the composition, but experience shows that an open page, with three or more varieties of type, with names and subjects, generally measures up in time equal to a solid measurement. If machine type can be used, the expense would be reduced $2.25 on eight point, and $1.00 per page on ten point.

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PROGRAMS—SINGLE PAGE

Paper 6x9, sixteens from a sheet of 25x38 book; type page 4⅛x7 inches, equal to 30 square inches. Paper at 6c, 60 lb. book.

	200 copies 8-Pt.	200 copies 10-Pt.	Added 1000
Paper 66c per 100 sheets	$ .44	.44	.44
Handling and cutting	.20	.20	.15
Composition machine	2.00	1.30	....
Presswork	1.20	1.20	.80
Total cost figures	$3.84	3.14	1.39
Adding 20 per cent	.77	.63	.27
Selling prices	**$4.61**	**3.77**	**1.66**
Printing on two sides	7.00	5.35	1.70

SHIPPING TAGS

Labor cost.	500	1,000	Added 1,000
Composition	$ .60	.60	....
Presswork	.60	.90	.90
Labor cost	$1.20	1.50	.60
Adding 20 per cent	.24	.30	.12
Selling labor	**$1.44**	**1.80**	**.72**

Selling Price of Dennison E Tags, with Labor added.

No. 1 at $ .35 list	$1.64	2.15	1.07
No. 2 at .45	1.69	2.25	1.17
No. 3 at .55	1.74	2.35	1.27
No. 4 at .65	1.79	2.45	1.37
No. 5 at .70	1.84	2.50	1.42
No. 6 at .85	1.89	2.65	1.57
No. 7 at 1.00	1.99	2.80	1.72
No. 8 at 1.20	2.09	3.00	1.92

Selling Price of Dennison T Tags, with Labor added.

No. 1 at $ .50 list	$1.74	2.30	1.22
No. 2 at .60	1.79	2.40	1.32
No. 3 at .75	1.84	2.55	1.47
No. 4 at .90	1.94	2.70	1.62
No. 5 at 1.10	2.04	2.90	1.82
No. 6 at 1.35	2.14	3.15	2.07
No. 7 at 1.55	2.24	3.30	2.27

The tags above quoted are supposed to be the list price. If the above is the net price of stock, there should be 20 per cent added on the stock used.

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Typographical Errors—The cost figures in this book represent many hours of mental labor that are not visible to the reader, just as the printed page fails to show to the eye one-fourth of the labor in placing the individual types, and in the spacing out of the lines. With the handling of nearly a million different letters and spaces, there must have been some not properly corrected, that have escaped final revision. The figures have been gone over several times, and it is hoped there are no errors that cannot be explained by the context.

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Rules for Estimating Correctly.

RETURN TO MAIN CIRCULATION
ALL BOOKS

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SUGGESTIONS FOR CO-OPERATION

1. Printers are advised that a careful examination of the cost hour of labor in printing offices, as developed by the actual time results in nearly every city of the United States and Canada and by hundreds of printers using cost records on individual jobs, may be safely determined as equal to $1.30 for hand composition and stone work; and if estimates are being made on the cost hour, that this rate should at least be the minimum rate.

2. The necessity for machine composition follows whenever it is possible to supplement hand work and the cost hour should not be figured at less than $1.50 per hour. This to include the delivered product, ready for combination with the hand work.

3. That the cost hour of platen presses should be estimated at not less than 80 cents per hour.

4. That the cost hour of cylinder presses should be estimated at not less than $1.50 per hour.

5. That in a general way it is best in estimating to use the square inch measurement, and determine the cost of work on the size of type, the intricacies of the composition and the ability of the workman, and that the figures on pages 20 and 21 of this book are a fair equivalent of the cost of the hour time.

6. That in the same way it is the best method to accept the tables on pages 26 and 27, with their modifications as the cost price of presswork by the 1,000 impressions.

7. That the cost of paper is the paper dealer's selling price by the ream or by fractional parts of a ream, to which must be added 10 per cent for the cost of handling (except in orders where the cost price is over $40.00, when the cost of handling shall be 5 per cent, on all sums over $40.00).

That the cost of cutting should be added to the paper cost at $1.30 per hour, and that for orders under 10,000 the cost should be 10 cents per 1,000 delivered sheets, and for orders over 10,000 the added price should be from 5 to 8 cents per 1,000, according to the size of printed sheets.

8. That the cost of ruling and binding should be equivalent to the prices in this book.

9. That all other items going into an estimate, if figured in this book, may be accepted as equivalent to the cost hour.

10. After all the items of cost are thus assembled, and the total amount ascertained, that to all jobs under $200 in value, the percentage of profit to add should not be less than 20 per cent, and for sums over $200, that a reduction of profit to 16 per cent may be made.

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